LEGAL & GENERAL ASSURANCE SOCIETY

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Current Topics.

The Address of the President of the Liverpool Law Society.

WE PRINT on another page the address given at the annual general meeting of the Liverpool Law Society by the President, Mr. DAVID MACIVER. Mr. MACIVER'S observations on the duty of taking up membership in the Society with a view to encouraging what we may call professional unionism, and on the obligation of solicitors to assume joint responsibility for the carrying on of Poor Persons' proceedings, will no doubt find a response beyond the borders of his own Society, but we should like specially to call attention to his remarks on the Jury Clause of the Administration of Justice Bill. This relates to civil cases only; no one has proposed to interfere with juries in criminal cases. But in the conduct of ordinary litigation the question of trial by a jury is one of convenience and cannot be settled by a mere cry for restoring juries as they were before the war. In fact, just before the war a reform of the jury system, based on the Report of Lord Mersey's Committee, was imminent. Mr. Maciver's observations represent the views which we have frequently advocated, and we hope that they will receive consideration.

The Granting of Bail.

MR. JUSTICE RIGBY SWIFT is the latest Assize judge who has commented on the practice of those magistrates who refuse to release on bail prisoners awaiting trial under circumstances where such refusal seems unreasonable. At Kent Assizes on Monday, see Times, 25th inst., p. 6, the learned judge pointed out that two prisoners, arrested in July, were still in custody. One of the prisoners, William R. Eathom, had been committed for trial in July for forging endorsements of two very small cheques at Tonbridge in June, one for £1 13s. 6d., and the other for £2 14s. 6d. He could not find a surety in bail for £50, and so was detained in custody during July, August, September, October and November, as his lordship put it, not because the justices feared he would not turn up for trial, but because he had no friends whose

means enabled them to find £50 and were prepared to do so. "It was a very improper and disgraceful thing" that he should have been so detained, the learned judge added. To mark his sense of the magistrates' unenlightened exercise of their discretion, since the prisoner pleaded guilty, he was sentenced only to three days' imprisonment, which meant immediate discharge. It will be generally agreed that cases of this kind are a regrettable survival of archaic prejudices and practices on the part of magistrates.

The Independence of Administrative Officers.

THERE WILL be general approval among English lawyers of all political parties at General Hertzog's refusal to surrender to the demand made by the Minister of Justice, Mr. Roor, and a section of his cabinet, that certain officials charged with duties of a moral, educative and judicial character should resign in order to let the Government fill their places with their own nominees. The classes of administrative officials in question are (1) Provincial Administrators, (2) the Public Service Commission, (3) the Railway Boards, and (4) the Land Boards; *Times*, 25th inst., p. 13. The first of these classes is given a fixed tenure by the Constitution itself; the other three are the creation of special statutes which can be modified by Acts of the Union Parliament; but the principle which applies in each case is the same. Provincial administrators have important duties as protectors of the Native and Indian population, who have no votes in Natal, the Transvaal, and in the Orange Free State, so that it is extremely undesirable to make the head of the Provincial Administration a party officer responsible to every blast of dominant public opinion. The Public Service Commission is charged with the duty of securing fair play for every civil servant irrespective of race; obviously such duty is essentially quasi-judicial. The Railway Board corresponds to our Railway and Canal Commission—which is a purely judicial tribunal. The Land Board has to approve grants of Crown lands, mortgages to settlors, loans to lessees, and transfer of the titles where the occupier does not possess free, duties partially resembling those of our Land Registry. Clearly such a Board ought not to be treated as partisan spoils for the victors. General Hertzog's firm stand will do much to impress English opinion.

The Medical Witness.

LAST WEEK'S Lancet contains a report of the very interesting discussion "The Medical Witness," at the meeting of the Hunterian Society, on 17th November. Mr. H. W. Carson, the President of the Society, was in the chair, and Mr. Justice Horridge opened the discussion. The other speakers were representative of the various professional aspects of the matter. They were Sir William Willox, Sir Francis Newbolt, K.C., Sir Bernard SPILSBURY, Dr. EDWIN SMITH, Coroner for North-East London, Mr. Freke Palmer, who spoke from his police-court experience, and Dr. P. B. Spurgin, who is a police divisional surgeon. In the opinion of the various speakers, the medical profession appears to stand the test for impartiality very successfully. Lord Bramwell's estimate of expert witnesses is sufficiently well known for mention of the first two classes to be unnecessary. We can begin with the third, "and scientific experts-and then, of course, there is my brother FRED." Well, Sir FREDERICK Bramwell was a very eminent engineer, and probably his mens conscia recti made him impervious to fraternal attack. But while doctors have the impartiality in the witness-box which makes them an invaluable aid to the administration of justice, any member of the profession who is called on to give evidence can usefully refer to the report of the recent discussion.

The Doctor's Duty in the Witness Box.

As Mr. Justice Horridge said, in large classes of cases—matrimonial cases, workmen's compensation cases, many criminal cases—the doctor's evidence is essential. So much so that Dr. Edwin Smith said that the foreman of the jury in a coroner's court once announced the verdict that "death was due to the medical evidence." Happily the doctors are not always so

destructive as that. The main thing with medical evidence, as indeed with all evidence, is to give the facts, and the medical witness is expected, in addition, to give the scientific inference from the facts. "With regard to medical reports," said Sir WILLIAM WILLCOX, "before being called on to give evidence the expert medical witness should express his opinion on the facts before him in a written report, and the reasons for his opinions should be concisely stated. The opinions expressed in that report should be his unalterable views upon which he had no doubt whatever." Perhaps a hard saying. Who can hold opinions on scientific matters which are warranted not to change ! Still, the gist of the thing is there. Ascertain the facts, and form to the best of present ability, a clear opinion on the facts. If a clear opinion cannot be formed, it is the doctor's duty to say so. And, according to Sir BERNARD SPILSBURY, he should base his opinion on his own experience as far as possible, and not on textbooks. "Text-books themselves were far from infallible, partly because the body of knowledge acquired had been taken from past cases in which the evidence was of very variable value. Moreover, many of these past cases were decided at a time when the knowledge of medicine was far less than to-day." But the general practitioner has not always the wide range of experience to go upon which is available to Sir BERNARD. Mr. Justice HORRIDGE warned the doctor against attempting to answer a "double question" with a simple affirmative or negative, and against giving an answer on a subject with which he was not acquainted. The medical witness also should endeavour, as far as possible, to speak in ordinary language. In nine cases out of ten it was sufficient to say that a man was badly bruised; it was not necessary to say he was suffering from ecchymosis." Indeed, that sounds like a term of reproach, though workmen's compensation cases have made us acquainted with strange words. As we have said, the doctors came out of the discussion very well, and their work as witnesses is on the same high plane as their daily services to humanity, panel and otherwise.

The Rule in Seroka v. Kattenburg.

WE SUGGESTED just after the House of Lords appeal in Edwards v. Porter had been decided, ante, pp. 81, 87, that the effect was to overrule Seroka v. Kattenburg, 17 Q.B.D. 177, where it was held that, notwithstanding the Married Women's Property Act, 1922, a husband was still liable to be sued jointly with his wife for her post-nuptial torts. The decision was questioned by MOULTON, L.J., in Cuenod v. Leslie, 1909, 1 K.B. 880, and in Edwards v. Porter Lord Cave delivered a judgment in which he adopted Lord Moulton's view and held that Seroka v. Kattenburg was wrongly decided and ought to be overruled; and Lord BIRKENHEAD agreed with him. Upon this result our former observations were founded, but in fact it was possible to affirm the judgment of the Court of Appeal on another ground, even if Seroka's Case stands, for there is an exception to the husband's liability. It is a liability in tort only, and if the wrongful conduct of the wite-for instance, fraud-is so connected with a contract as to be part of it, then the rule in contract applies. It is the wife's contract, not the husband's, and the husband is not liable. What happened was that Lords FINLAY, ATKINSON and SUMNES thought Seroka v. Kattenburg to be right (see the report in 41 T.L.R. 57), but they agreed on the second ground that the husband was not liable. Thus all the Law Lords were in favour of exempting the husband, but three out of the five were at the same time in favour of supporting Seroka's Case. That case accordingly stands until overruled by statute, and a husband can be joined with his wife as defendant in an action of pure tort.

Preferential Claims and Workmen's Compensation.

THE DIVISIONAL COURT had to consider a point of some practical importance and great interest in Re Clemmons Aluminium, Limited, Times, 26th inst. Under the recent Workmen's Compensation Act, 1923, s. 19 (2), where an injured workman had been awarded statutory compensation for an accident arising out of his employment, and where the employer becomes bankrupt

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or, if a company, goes into liquidation, the workman's right to weekly payments under the Workmen's Compensation Act, 1906, Sched. 1 (17), is to be converted into a capital sum, and the whole of this sum is to be provable in the liquidation, whereas under the Act of 1906, only \$100 was so provable. In the case before the Divisional Court, there had been an accident and an award of weekly payments prior to September, 1923, when the employers, a joint stock company, went into liquidation. Before the winding-up proceedings had been completed, there came into force, on 1st January, 1924, the new Act of 1923, increasing the sum provable from £100 to the full capitalized value of the weekly payments under the appropriate annuity table, in this case, £950. The workman claimed to prove for £950. The creditors contended that he could only prove for £100. The liquidator applied for directions to the county court judge of Birmingham, in whose court the winding-up was taking place, and that judge held that s. 19 (2) was not retrospective, but applied only to proceedings arising after the coming into force of the Act of 1923, namely, 1st January, 1924. There is nothing in s. 19 (2) to say whether the sub-section is prospective or retrospective, so that prima facie it cannot be retrospective. This view commended itself also to the Divisional Court, SHEARMAN and SALTER, JJ., who dismissed the appeal. The point, of course, turns on whether or not the right of compensation is a "vested" and "accrued" right, or a mere inchoate right of action. If it is a "vested" and "accrued right," then its status is fixed and determined the moment it becomes such, and cannot either be enlarged or decreased by subsequent legislation, unless the Legislature so enacts in express terms. A right to an indefinite annuity under an award is probably vested," but whether or not it is so, at any rate the liquidation converted the annuity into a fixed capital amount, and such a

The Operation of Powers of Attorney.

WE PRINTED recently a "communicated" article on "Passing the Legal Estate under Powers of Attorney," and we were glad to do so because the writer put very clearly and forcibly a doubt as to the effect of ss. 8 and 9 of the Conveyancing Act, 1882, which has frequently troubled practitioners, and which has made its way into text-books of authority. The question is whether a conveyance made by an attorney during the period when the power of attorney is declared by the statute to be irrevocable, so far as a purchaser is concerned, really has the effect which on a literal construction it undoubtedly has. The immediate object of the statutory provisions is to make it unnecessary for a purchaser to make any inquiry whether the power has been revoked either by the donor himself, or by some event, such as his lunacy or death, which would operate in fact as a revocation. But though this may be perfectly reasonable so long as the estate remains vested in the principal himself, and the exercise of the power simply passes the estate from the principal to the purchaser, is it equally reasonable where the estate is out of the principal-e.g., where the principal has in the meantime sold the property—and in a third person. Does the conveyance by the attorney in such a case divest the estate from the third person and vest it in the purchaser from the attorney? Such apparently is the effect of the statute, and the only reason for not giving it this effect is that it may be a hardship on the third person. No such case seems to have appeared so far in the Reports, and hypothetical injustice is hardly a ground for restricting the operation of a very beneficial statute. Sections 8 and 9 are reproduced, so far as we notice, verbatim in the Law of Property Bill as part of the consolidation effected by that measure, and the question is whether there is such doubt about their operation as requires to be stated and removed. Obviously, the draftsman of the Bill thinks there is no such doubt and he does not consider that confirmation of the apparent meaning of the Act of 1882 is necessary, and if we may express an opinion, we think he is right. The meaning of the words used in the Act of 1882, and repeated in the present Bill, is too !

clear to admit of any substantial doubt. A purchaser from an attorney under a power given for value and expressed to be irrevocable, or under a power not given for value and expressed to be irrevocable for a year, is safe in taking a conveyance executed by the attorney, whatever may have in fact happened to revoke the power. A correspondent referred us last week to Tingley v. Muller, 1917, 2 Ch. 144, as having decided the question in the above sense. But there all that had happened was that the principal had become an alien enemy. This, however, did not divest the land out of him, and there was no difficulty in holding that the land passed under the conveyance by the attorney. At the same time the decision is strongly in favour of giving the statute its natural effect.

Differential Rents for State-aided Houses.

WHERE PUBLIC money is advanced in the form of rate aid or Treasury subsidies for the building of houses, it will be generally agreed that in fixing rentals local authorities or other public utility corporations are entitled to take into consideration the effect of these rentals as an inducement to desirable social standards or discouragement of undesirable economic conditions. In Welwyn Garden City the Council (Times, 20th inst.), having erected a hundred new houses, have adopted a scheme of "differential rents," which should prove an interesting experiment in this direction. Sixpence a week will be deducted from the rent for every child in the family, with the object of encouraging the upbringing of normal families. One shilling will be added on to the rent for every lodger kept. The latter provision is dictated by an unfortunate practice of certain sections of the working and poorer middle class, which has complicated the housing question. Roomy and comfortable cottages, with five rooms, bathroom, etc., are built, and let by local authorities or philanthropic societies at uneconomic rents, only to discover in too many instances that the family fortunate enough to secure the tenancy on these easy conditions immediately proceeds to make money out of it by taking in a host of lodgers. Very often even the bathroom is converted into a bedroom. Covenants to restrain such conduct are very difficult to enforce without constant inspection, and are a rather drastic mode of restraining the evil. Hence, the milder remedy of seeing that houses, the occupancy of which is thus abused, shall at any rate pay a proper economic rental. The policy, in fact, is in harmony with those provisions of the Rent Restriction Act, 1923, which enable landlords to secure a larger increment upon the standard rent from tenants who sublet statutory premises.

Mixed Charities.

I.—Introduction.

THE provisions of s. 62 of the Charitable Trusts Act, 1853, relative to charities "wholly maintained by voluntary contributions" and to "mixed charities," i.e., charities "maintained partly by voluntary subscriptions and partly by income arising from any endowment," and the cases thereon, have always been difficult to understand. The decision in Re Clergy Orphan Corporation, 1894, 3 Ch. 145, overruled the reasoning of the prior cases, rendering them of little authority (if any), and laid down various clear principles. Subsequently came eleven cases, some of which are very difficult to understand or to reconcile with other cases. The actual position was anything but clear, when the Court of Appeal by their decision in Re Child Villiers' Application, 1922, 1 Ch. 394, laid down new law, threw new light on the situation. and recognised in their judgments that their decision might be inconsistent with earlier cases.

It seems to the writer that the only way to ascertain the present position is to annotate the relevant parts of s. 62 with the result of the decisions (back to and including the Clergy Orphan Case) read in the light of the decision in Re Child Villiers' Application, and to summarise the result. These articles slightly amplify

notes made in an attempt to do this. They deal incidentally with charities "wholly maintained by voluntary contributions because, without doing so, it is hardly possible to deal properly with the cases relative to mixed charities.

It is with great diffidence that the writer expresses the views set forth. The whole subject is one of great difficulty and one on which any views must necessarily be tentative. Moreover, he frankly admits that in many instances he does not understand the remarks of the learned judges or arguments addressed to them. It seems to him (presumably, quite incorrectly) that much of the obscurity is due to the fact that the precise effect of the Clergy Orphan Case has often been forgotten or misunderstood, and that arguments, based on the fact that the proceeds of sale of property can or cannot be used as income, are (since the Clergy Orphan Case) wholly irrelevant save on the one point-whether a donation to a mixed charity is or is not exempt from the jurisdiction of the Charity Commissioners. He realises that when one disagrees with a reported decision one is usually wrong. Still, views must be formed, and endeavour has been made to show how far the writer's views are inconsistent with decided cases or are not covered by authority. It is hoped that, even if most of the views expressed by the writer are wrong, these articles will afford a convenient introduction to the law on the subject.

In actual practice, the decisions to be considered are of practical importance when trustees of a charity propose to sell, mortgage or lease land belonging to the charity. Prima facie the trustees must, under s. 29 of the Charitable Trusts Amendment Act, 1855, obtain the consent of the Charity Commissioners (or Board of Education) to the sale, etc. No such consent is necessary where the trustees have power to sell, etc., under the authority of (1) an Act of Parliament, or (2) a court or judge of competent jurisdiction, or (3) under a scheme legally established (3), or where some other special statutory exemption existse.g., where the property is a building registered as a place of meeting for religious worship with the Registrar-General of Births, Deaths and Marriages in England and Wales, and bond fide used as a place of meeting for religious worship.

If no other ground for exemption exists, the trustees must get the consent unless they claim and can show that the consent is unnecessary, because the charity is wholly maintained by voluntary contributions or because the property is or represents a specially favoured species of property belonging to what is called "a mixed charity.

In order to ascertain the validity of the claim, it is necessary to ascertain the relevant facts, and then to apply the law. Such law is that with which these articles deal.

An explanatory introduction to the law has recently been given by Lord Justice WARRINGTON :-

"The Act of 1855 imposes on all charities subject to the Charitable Trusts Acts this restriction, that it shall not be lawful for the trustees or persons acting in the administration of any charity to make any sale without certain sanctions, and in particular, without the approval of the Board. It is further provided by s. 47 of the Act of 1855 that nothing in the Act shall extend to any of the cases which by s. 62 of the principal Act, that is the Act of 1853, are excepted from the

operation thereof.
"There are two ways by which s. 62 of the Act of 1853 relieves certain charities and certain properties of certain charities from the juris-diction and control of the Board. First, it provides that the Act, taking the words of the section, shall not extend to certain charities at all. Secondly, it provides that certain property belonging to certain charities shall not be subject to the jurisdiction and control of the Board.

"We have, therefore, two questions to decide, first, whether the charity in question is one to which the Act does not extend at all, and secondly, whether the property in question is property which under the provisions of the Act is not subject to the jurisdiction and control of the Board."(*)

This passage, in which the italics are the writer's, seems most suggestive. It seems to point out that the Act does not apply

at all to a charity or its property whilst the charity is "wholly

maintained by voluntary contributions": but that the Act

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"any institution, establishment, or society for religious or other charitable purposes, or to the auxiliary or branch associations connected therewith, wholly maintained by voluntary contributions."(3)

N.B.—" Contributions" are not the same as "subscriptions." A charity, to be exempted under this heading, must be " a charity which has no invested endowment yielding an income for its support, but is dependent on the gifts of the benevolent, whether recurrent or occasional, and whether inter vivos or by will."(4)

"Voluntary contributions appears to me to be a wide term which includes contributions inter vivos, and contributions by will, and subscriptions in the nature of annual, or monthly, or other periodic payments; and the case contemplated is where the society is maintained wholly by contributions of that sort, and has no income or other property, outside the ambit of the voluntary contributions, upon which to depend for maintenance."(5)

The initial gift, founding a charity, is not a voluntary

contribution.(6)

A charity is not so wholly maintained, if it has freehold premises used for the purposes of the charity, whether producing income or not.(7) The reasoning of this is not clear, for on the same principle the ownership and user of furniture ought logically to have the same result.

If the charity has no such freehold premises and no income from endowment, it seems immaterial that the charity receives payments from scholars and grants from the Board of Education

or out of local rates.(8)

Lands purchased by such a charity out of voluntary subscriptions and the proceeds of a bazaar-such moneys being legally applicable for the general purposes of the charity-have been held to be exempt, provided the lands purchased can be sold and the proceeds dealt with for the general purposes of the charity.(9) But there is no such exemption where, under a deed by which trusts are declared of the land, the proceeds of sale cannot be used as income-even if the trust deed contains a power of revocation.(10)

It does not appear from the Act, or the decisions on the Act, how it comes to be material whether or not the proceeds can be used as income, or how the exemption arises at all in the case of purchased lands. Whether the proceeds can be used as income or not seems to be absolutely irrelevant under s. 62, except as one of the two points on which the exemption of a donation or

applies to such a charity and all its property as soon as it ceases to be so wholly maintained. It also seems to point out that the Act applies to all the property of a "mixed charity," except so far as the property is or represents certain exempted property of a mixed charity. If this view be correct, as would seem to be the case, the passage above quoted throws new and important light on the statutes and decisions now to be considered. II.—CHARITIES WHOLLY MAINTAINED BY VOLUNTARY CONTRIBUTIONS. The Charitable Trusts Acts do not apply to-

b) Charitable Trusts Act, 1853, s. 62.

^(*) Charitable Trusts Act, 1853, s. 62.

(*) Re Cleryy Orphan Corporation, 1894, 3 Ch. 145, at p. 150 C.A.

(*) Re Orphan Working School and Alexandra Orphanage's Contract,
1912, 2 Ch. 167, at p. 176, Parker, J.

(*) Re Richard Murray Hospital, 1914, 2 Ch. 713, Joyce, J.; Re Child
Villiers' Application, 1922, 1 Ch. 394, at pp. 404 and 410, C.A. The decision
in Pease v. Pattinson, 1883, 32 Ch.D. 154 (funds for relief of sufferers by
an accident at a colliery) seems to be inconsistent with these decisions an accident at a colliery) seems to be inconsistent with these decisions.

(7) A.-G. v. Mathieson, 1907, 2 Ch. 383, C.A.

^(*) Re Society for Training Teachers of the Deaf and Whittle's Contract, 1907, 2 Ch. 486, Neville, J.

Lindley M.R. in the Stockport Case, 1898, 2 Ch., at p. 697, expressed

doubt as to this. (*) Re Society for Training Teachers of the Deaf and Whittle's Contract,

supra.

(18) Re Stockport Ragged Industrial & Reformatory Schools, 1898, 2 Ch. 687, at p. 700, per Chitty, L.J.; A.-G. v. Mathieson, 1907, 2 Ch. 383, C.A. It is impossible to tell from the facts given in the report of the latter case whether at the date of the gift the charity was "mixea" or not. See remarks of Cozens-Hardy, M.R., at p. 394.

⁽¹⁾ This does not include the deed which founds the Charity, Re Mason's Orphanage and London & North Western Railway Company, 1896, 1 Ch. 596, or a Royal Charter: A.-G. v. National Hospital for the Paralysed, etc., 1904, 2 Ch. 252.

^(*) Re Child Villiers' Application, 1922, I Cb. 394, at p. 409,

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gift to a mixed charity depends. As soon as the lands are purchased, the exemption enjoyed by a charity, wholly maintained by voluntary contributions, seems to go. As the charity is not mixed" at the date of purchase, the exemptions in the case of mixed charities are not applicable.

The case of such a charity acquiring by gift or purchase land which produces no income and is not occupied by the charitye.g., vacant land given for the purpose of buildings to be erected by and for the charity-has not been considered. Possibly the ownership of such land may for some period not prevent the charity being wholly maintained by voluntary contributionsbut, if so, it may be difficult to say precisely at what date or by reason of what event the charity ceases to be wholly maintained by voluntary contributions.

The case of leasehold land acquired by a charity is another case that has not been considered. Presumably a tenancy at a rack rent would not, but the acquisition of long leaseholds held at a rent less than a rack rent would, cause the charity to cease to be wholly maintained by voluntary contributions. A tenancy at a rack rental may become a beneficial one, owing to building on the land or other causes; and then questions may arise whether, and, if so, when, the charity ceases to be wholly maintained by voluntary contributions.

EFFECT OF CESSATION OF EXEMPTION.

If such a charity ceases to be wholly maintained by voluntary contributions, it may have-

(i) (possibly) land acquired before such cessation, (ii) land the acquisition of which causes such cessation, (iii) land acquired before the charity becomes mixed.

Notwithstanding the decision of NEVILLE, J., above referred to, it is submitted as fairly clear that all such land comes, and must always remain, under the jurisdiction of the Charity Commissioners (or Board of Education) even if the charity becomes mixed.(1) The only exceptions possible are on totally different grounds-e.g., buildings registered for public worship.

(1) See the extract given at the end of s. 1 above from the judgment of Werrington, L.J., in the Child Villiers Case.

(To be continued.)

The Law of Property Bills.

The Law of Property and Land Charges Bills. (Continued from p. 120.)

PART V is the serious part of the Land Charges Bill; but it is not entirely new. It has had its small beginning in Pt. IV of the Land Charges Act, 1888, which created a register of land charges, and defined a land charge as a "rent or annuity or principal money payable by instalments or otherwise" charged otherwise than by deed, under statute, for securing the repayment to any person of moneys spent or expenses incurred by him. But owing to the wording of s. 10, which established the Land Charges Register, this scope of the definition was curiously restricted. It included only statutory charges created on the application of some person; not charges, such as paving charges under the Public Health Acts, which arise automatically on work being done and the requirements of the statute complied with: Reg. v. Land Registry, 24 Q.B.D. 178. Equally, a charge which arises under the Finance Act, 1894, in favour of a tenant for life who pays estate duty was excluded. The present Bill starts with the charges which could be registered under the Act of 1888, and then proceeds to fill up these obvious omissions and carry the system a good deal further.

This is done by dividing land charges into five classes, A, B, C, D and E. Class A corresponds to the definition of "land charge" in the Act of 1888, and is clearly meant to apply, as that definition did, to statutory charges which only arise upon an application, for Class B consists of the same statutory charges

when they are created otherwise than pursuant to an application. This gets rid of Reg. v. Land Registry, but indeed this class is unnecessary, for in the re-drafting of s. 10—now cl. 10 (2)—the words on which that case was decided have disappeared. At any rate if, for clearness, those charges were to be expressly made registrable whether created on an application or not, this could have been done by inserting appropriate words in Class A. There would have been the advantage that this formidable array of classes would have been diminished. We observe that Class B only includes charges created before the commencement of the Act, it acquired under a conveyance after such commencement; but this restriction, which is found in Class C also, could have been introduced by a general provision. Class B as a separate class is quite unnecessary. We should observe that Class B excludes local land charges, such as the paving just referred to, since there is to be separate registration of those charges.

Classes C and D are the important classes. Each represents

a great extension of the system of registration. Class C contains four items, the short names being "puisne mortgage," "limited owner's charge," "general equitable charge," and "estate contract." The introduction of the registration of puisne mortgages shews that Lord BIRKENHEAD was extremely conservative in his estimate of the changes which would be made to his Act, for the Act is not in operation yet, and we have the introduction of a system of registration of mortgages. True, the draftsman has not aimed at completeness. He does not require the registration of all mortgages, nor does he exempt only a first mortgage and require all others to be registered. But he takes a perfectly well-known term, "puisne mortgage," gives it a new meaning, and says all puisne mortgages shall be registered. The accepted meaning of puisne mortgage is a second or later mortgage, but now the connotation of order of time is dropped, and the term connotes absence of the deeds. Usually, of course, the first mortgagee gets the deeds, and if he gets all the deeds relating to the legal estate, he does not require to be registered, and all subsequent mortgagees do. If he does not get the deeds he is a puisne mortgagee, and a second mortgagee who has got them will, it seems, have priority over him unless he is registered. This affirms the ordinary rule that possession of the deeds gives priority, unless the first mortgagee can give a good reason for not getting them into, or keeping them in, his own possession. are many cases on the subject; a modern one is Walker v. Linom, 1907, 2 Ch. 104. But what is to happen when one mortgagee has part of the deeds, and another mortgagee has the rest? Are both to be puisne mortgagees and require to be registered? Or are both exempt from registration and rank in order of time? The point is not fanciful, for a similar question has frequently arisen whether a deposit of part of the title deeds creates a good equitable charge. All difficulty could have been avoided by making the system of registration of mortgages complete, and requiring all mortgages to be registered and not only the so-called puisne mortgages. In any case the fact that all formal mortgages will in future be legal mortgages, and carry a legal estate makes it inevitable that the old tests of priority should be profoundly modified. When once registration of puisne mortgages has been introduced, we do not think it will be practicable to stop there. Of course, the matter should have been very thoroughly ventilated before registration was inserted, as it were by a side wind, in the Land Charges Bill.

A "limited owner's charge" includes the charge under the Finance Act, 1894, to which we have referred above, but it must be a charge "to which special priority is given by statute." We are not sure about these words, for the Finance Act, at any rate, does not seem to give special priority. It gives a charge, but says nothing about priority: s. 9 (5). In any case, the protection of a purchaser—and that is the object of registration—appears to require that the charge should be registered whether it has special priority or not.

A "general equitable charge" is subject to three exceptions. The term does not include (1) an equitable charge secured by a deposit of documents relating to the legal estate. That, as we have just seen, is to be the modern equivalent of a first mortgage and does not require registration. (2) An equitable charge which arises or affects an interest arising under a trust for sale or a settlement. These are no doubt excluded, because they will be overreached by a sale and the purchaser will be protected in that way. And (3) the term does not include an equitable charge which is in any other class of land charge. But it includes all other equitable charges. It includes, therefore, an equitable mortgage not secured by a deposit of documents, and thus the new register of mortgages is carried a step further. It covers all mortgages, legal and equitable, save only a mortgage, legal or equitable, accompanied by deposit of deeds. Apparently, too, the term includes a charge created by will, though the requirement of registration may cause difficulties in the case of such a charge.

The fourth item is "an estate contract," a term which has been suggested by the new nomenclature. Only a legal estate is an estate; the limited estates which have hitherto existed become equitable interests. Only the person who is entitled to a legal estate is an estate owner. And similarly an estate contract is a contract to convey or create a legal estate, including a contract which gives an option of purchase. The term is not, perhaps, a very happy one, and it is in fact just the ordinary contract for the sale of land. In the great majority of cases, this is a contract for the sale of the fee simple, and inclusion of the item means that every contract for sale must be at once registered, if the purchaser wishes to protect himself against a re-sale. contract gives an equitable interest in the land, but this is the only case in which an equitable interest other than a charge requires to be registered. This Class C is a very composite class. It includes legal mortgages, where there is no deposit of deeds; equitable charges which cannot be overreached by a trust for sale or a settlement; and one kind of equitable interest.

Class D also is a composite class. It includes (1) Charges for death duties in favour of the Inland Revenue Commissioners; (2) restrictive covenants; and (3) equitable easements. requirement of the registration of death duty charges is one of the great advantages of the new system. Unless the Commissioners register a charge, it will be overreached on a sale. Naturally those charges should be in Class C with the other charges, but there is a difference as to the effect of non-registration in the two classes. Thus, failure to register a "puisne mortgage" or a general equitable charge makes it void as against a purchaser for valuable consideration, which includes the consideration of marriage; failure by the Inland Revenue Commissioners to register a death duty charge makes it void only against a purchaser for money or money's worth (Land Charges Bill, clauses 13, 20 (8)). We doubt whether there is any reason for this sufficiently substantial to outweigh the additional complication.

Then, again, restrictive covenants and equitable easements must be registered in Class D, but only restrictive covenants affecting freehold land. The reason for this qualification is not apparent. Of course, restrictive covenants in leases should not require to be registered, for that would mean the registration of every lease; but apart from this, registration is as appropriate to restrictive covenants affecting long leasehold land as to those affecting freehold land. "Equitable easement" sounds novel, for hitherto an easement has been essentially a legal interest; and so it will continue to be where it is held in fee simple or for a term of years absolute. But where it is held for any smaller interest, it will be an equitable interest and will require to be registered. Practically this item does not seem to be of much

Class E also is of slight importance. We noticed last week that there are to be no new entries in the Register of Annuities; but an annuity created before the commencement of the Act can be registered as a land charge in this class.

All this comes in sub-cl. (1) of cl. 11. Sub-clause (2) prescribes the mode of registration. Under the Act of 1888, registration was effected in the name of the person beneficially entitled to the first estate of freehold. There is in future only to be one

estate of freehold, the fee simple, and land charges will be registered in the name of the estate owner, but there is a saving for land charges registered before the Act. Sub-clause (4) provides that the Inland Revenue Commissioners may not register a charge for death duties until the duty has become a charge; but surely the charge arises immediately on the death, and it can hardly be supposed that the Commissioners would seek to register a charge during the lifetime of the expectant deceased, however interesting such a novelty would be. Sub-clause (5) seems to be a concession to the jurisdiction of the Companies Registrar. It provides that registration under s. 93 of the Companies Act, 1908, of a land charge created by a company shall be a substitution for registration under the Land Charges Act. But this is an inconvenient concession and it should be withdrawn. All land charges which can affect a purchaser ought to be registered in the Land Charges Register. Sub-clause (6) has another concession; in this case to the Yorkshire Registries. In the case of certain land charges, registration in Yorkshire takes the place of registration in the Land Charges Register. These are selected from Classes C and D; out of Class C, general equitable charges and estate contracts; out of Class D. restrictive covenants and equitable easements. The reason of this selection we do not understand. Surely, if the Yorkshire Registries are to continue to function, they ought to be the sole Registries in Yorkshire for all purposes. Under cl. 11 of the Law of Property Bill, which reproduces, with amendments, s. 6 of the Act of 1922, registration in Middlesex and Yorkshire is confined to instruments transferring or creating legal estates.

Clause 13 defines the protection of purchasers against land charges which are not registered, and as we have already said, it distinguishes between land charges of different classes and the nature of the consideration; and cl. 14 provides for this protection where a land charge, in Class A, was created before 1st January, 1889, and in Class B or Class C was created before 1st January, 1926. The somewhat clumsy expedient of s. 13 of the Act of 1888 is repeated. Nothing happens until there has been a "conveyance"-the word "assignment" in the Act of 1888 was more appropriate, or better still would be "transfer"-after these respective dates. Then the chargee has a year in which to register, and if he fails to do so, his charge is void against a purchaser. Part VI of the Bill provides for the registration of local land charges. As to this we need not say anything. It is a useful change and was contained in Lord BIRKENHEAD'S Act. Instead of making an inquiry from the town clerk-though these, we believe, are in practice readily and sufficiently answered—the purchaser's solicitor will search the local register for charges

under the Public Health Acts and similar charges.

We have still to co-ordinate the new system of registration of land charges with the provisions for the protection of a purchaser in the re-drafted "curtain clause"-cl. 2 of the Law of Property Bill; but we may say at once that the Land Charges Bill is capable of and requires drastic amendment. As it stands it will be almost as fatal to the new system as Lord BIRKENHEAD'S curtain clause would have been. Classes A to E should be cut down and the surviving classes re-arranged. Class E is not wanted, and there should be only three classes-Class A, statutory charges; Class B, mortgages and equitable charges; and Class C, restrictive covenants and equitable easements. The registration of estate contracts is unnecessary. The effect of non-registration should be the same as regards each class, and a definite time—say, six months—should be allowed for the registration of land charges existing on 1st January, 1926. The Bill as it stands does not make for the simplicity or the successful working of the new system.

(To be continued.)

Mr. Bohun Henry Chandler-Fox, J.P., of Maplewell, Woodhouse Eaves, Leicestershire, retired solicitor, formerly in practice in Rugby, who died on 24th September, aged seventy-nine, left estate of the gross value of £437,550, with net personalty £413,983. The duties on the property at this valuation will amount to about £120,000.

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Reviews.

Landlord and Tenant.

THE RELATIONSHIP OF LANDLORD AND TENANT. By EDGAR FOA, M.A., Barrister-at-Law. Sixth Edition. Sweet and Maxwell, Ltd. £2 12s. 6d. net.

Maxwell, Ltd. £2 12s. 6d. net.

Few law books have had, we imagine, such an instant success as that which awaited the first appearance of Mr. Foa's book on Landlord and Tenant some thirty years ago. This field of law was by no means unoccupied. We need not mention all the text-books. Some are well known and in wide request. We have quite recently reviewed in these columns "Woodfall" and "Redman," the latter only last week, and the subject with which they deal is so continually before the practitioner that he is glad of help from various sources. Nor need we attempt to single out the qualities in Mr. Foa's work which quickly gave it a high place in professional estimation. To say that he has certain merits might imply that other writers are without them. Perhaps we may say that he is no whit behind other writers in clearness and accuracy and fulness of statement and of citation of reports, while at the same time he uses the judicious mean in of reports, while at the same time he uses the judicious mean in size. He has not the bulk of "Woodfall" nor the conciseness of "Redman," but when we take up his book we know that we shall find on the particular point that is troubling us all the guidance which a learned and capable expositor of the law can give.

An edition of a law book, says Mr. Foa in his Preface, is one of the few things of which the life is lengthened by a war, and hence it is that ten years have passed since the last edition. In that time there has been much development of the law by judicial decision; there has been the temporary legislation of the Rent Restriction Acts, which Mr. Foa relegates to an Appendix; and there is the important consolidating Agricultural Holdings Act. All this has given plenty of scope for revision, and the work has been brought up to 1st August last. Where there is so much good material to choose from it is difficult to make selection. But the chapter on Assignment, with its statement of the law as to the running of covenants with the reversion and the term respectively, will be found to be an excellent example of interesting and lucid exposition.

Company Law.

SECRETARIAL PRACTICE. The Manual of the Chartered Institute of Secretaries. Prepared by the Council of the Institute in conjunction with His Honour Judge SHEWELL COOPER, a Judge of the Mayor's and City of London Court. Third Edition. W. Heffer & Sons, Ltd. 10s. net.

Edition. W. Heffer & Sons, Ltd. 10s. net.

Secretaries are of many kinds, from Secretaries of State downwards, how far down we do not say. But certainly the most important class of secretaries of the present day are those who are charged with the conduct of the proceedings of companies, and the contents of the present book show that it is intended for secretaries of companies. The whole of the proceedings of a company from its inception to its reconstruction or winding up are explained, and also the various occasions, such as the raising of money on debentures, where the services of the secretary are specially required. There is a useful chapter on Income Tax in its application to Trading Companies, and the series of Appendices includes a Table of Stamp Duties and Fees, various Forms required in Company work, and the Companies Act, 1908. It is a very useful book for the secretary to have at hand. hand.

Books of the Week.

Electricity.—The Law relating to Electric Lighting, Power and Traction. By His Honour the late Judge J. Shiress Will, K.C. Fifth Edition, by John C. Dalton, A.M.I.E.E., Barrister-at-Law. Butterworth & Co. 42s. net.

Companies.—Statutory Companies and the Companies Clauses Consolidation Acts. By R. J. Sutcliffe, Barrister-at-Law. Stevens & Sons, Ltd. 7s. 6d. net.

Jurisprudence.—Journal of Comparative Legislation and International Law. Edited by Sir Lynden Macassey, K.B.E., K.C., LL.D., and C. E. A. Bedwell, Esq. Nov. 1924. Society of Comparative Legislation. 6s.

Accountancy.—The Accountant's and Secretary's Year Book. First Issue, 1924-25. E. & S. Livingstone, Edinburgh. 10s. 6d. net; postage, 5d.

Portraits of the following Solicitors have appeared in the SOLICITORS' JOURNAL: Sir A. Copson Peake, Mr. R. W. Dibdin, Mr. E. W. Williamson, Sir Chas. H. Morton, Sir Kingsley Wood and Mr. W. H. Norton. Copies of the JOURNAL containing such portraits may still be obtained, price 1s.

Correspondence.

Administrative Enquiries.

[To the Editor of The Solicitors' Journal and Weekly Reporter.]

[To the Editor of The Solicitors' Journal and Weekly Reporter.]

Sir,—Referring to the article in your issue of the 1st inst. on the penalty of £1,000 inflicted upon two panel doctors for breach of the regulations of the Ministry of Health in charging patients for medicines, you quite rightly say that the real point is that the Minister is able to impose what has been characterised as a vindictive penalty and that he is subject to no judicial control.

This is unfortunately not the only case where a Minister can impose a vindictive penalty without judicial control. Another very glaring illustration is under the British Nationality and Status of Aliens Act, 1918. Under that Act the Secretary of State (the Home Secretary) may cancel a Certificate of Naturalisation on various grounds. He may, if he thinks fit, refer the case for enquiry, but he is under no obligation to do so. He may also in revoking such certificate of naturalisation direct that the wife and minor children of the person whose certificate is revoked shall cease to be British subjects.

while and minor children of the person whose certificate is revoked shall cease to be British subjects.

I object first of all and most strongly to the Home Secretary possessing such unbounded and autocratic powers. I object also to enquiry behind closed doors. Surely it is too late in the day for such Star Chamber methods to be adopted, but I object and most of all to the automatic cancellation of the British nationality of the wife and children of a naturalised person whose certificate has been revoked, which in practice I believe has been

certificate has been revoked, which in practice I believe has been carried out without any enquiry whatever.

I have a case in my mind at the present time in which immediately following the war the certificate of naturalisation of a man of German origin who had been naturalised was revoked after enquiry. Most people will, I think, admit that these enquiries immediately after the war were not entirely satisfactory, but owing to the state of feeling at the time this can hardly be

but owing to the state of feeling at the time this can harmy be wondered at.

What I want to emphasise in this particular case is that the British citizenship of the son of this particular person, a boy born in England, educated as an English schoolboy, and in training for the sea on board the "Conway," should have been taken away without any opportunity being given the boy to state his own case. His age was thirteen at the time, and surely the Home Secretary might have given him the opportunity of defending himself before the tribunal to which his father's case had been referred.

The Act may have been justifiable at the time it was passed, as the war had not come to an end, but it should now be repealed or superseded by an Act, reviving it if you like in time of war, but giving the person affected the right to have his case tried by judge and jury in time of peace.

I say emphatically that the British Nationality and Status of Aliens Act, 1918, is unworthy of the great traditions of English law, and is a blot upon the Statute Book.

E. S. Woodroffe.

Peek House, 20 Eastcheap, London, E.C.3. 13th November.

The ponderous volume just issued by the Chamberlain of London as a record of the accounts of the Corporation for the year ended last March, is in reality an unsuspected link with the past, for Mr. Adrian Pollock, the Chamberlain, in the preface remarks: "The following City's Cash Account is the 291st of the series extant—1663 to 1923-4." The previous volumes are in full detail, show the signatures of the auditors, and are in perfect preservation. The accounts earlier than 1633 were believed to have been destroyed in the Fire of London, but two years account, temp. Queen Elizabeth, have been discovered among the Corporation archives, as exceptions to that belief. This particular volume is the 140th annual printed account of the Corporation, the printed documents running from 1784, and the large number of separate accounts shown is a surprising revelation of the interests held by the Corporation outside the actual City itself. The open spaces, for instance, administered by the Corporation outside its own precincts, include West Ham Park, West Wickham Common, Highgate Wood, Burnham Beeches, Coulsdon and other commons, Queen's Park, Kilburn, and, of course, Epping Forest. Within the City itself there are only Bunhill Fields and St. Paul's-churchyard. The accounts show that the total of the cash balances in the hands of the Chamberlain on 31st March were £1,406,721, and the net balances were £563,004. were £563,004.

THE MIDDLESEX HOSPITAL.

WHEN CALLED UPON TO ADVISE AS TO LEGACIES, PLEASE DO NOT PORGET THE CLAIMS OF THE MIDDLESEX HOSPITAL, WHICH IS URGENTLY IN NEED OF FUNDS FOR ITS HUMANE WORK.

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CASES OF THE WEEK.

House of Lords.

SUTHERLAND v. STOPES. 21st November.

DEFAMATION—LIBEL—JUSTIFICATION—FAIR COMMENT—MIS-DIRECTION.

The jury in a libel action found that the words complained of were defamatory of the plaintiff, that they were true in substance and in fact, and that they were not fair comment, and awarded the plaintiff damages. The Court of Appeal held that the findings of the jury amounted to a verdict for the plaintiff and allowed the appeal. On appeal to the House of Lords,

Held, that there was no evidence on which a rational verdict could be found that the comment was unfair, and accordingly the appeal was allowed, the cross-appeal on the ground of mis-direction being disminsed.

This was an appeal from an order of the Court of Appeal setting aside a judgment of the Lord Chief Justice. The appellant, H. G. Sutherland, M.D., was the author of a book entitled "Birth Control," and the respondent, Dr. Stopes, D.Sc., was President of the Society for Constructive Birth Control and Racial Progress. The action was brought by the respondent against the appellant for damages for an alleged libel in the said book. The passage complained of, as set out in the statement of claim, was as follows: "Secondly, the ordinary decent instincts of the poor are against these practices (meaning the plaintiff's system of birth control), and, indeed, they have used them less than any other class. But owing to their poverty, lack of learning, and helplessness, the poor are the natural victims of those (meaning the plaintiff) who seek the make experiments on their fellows. In the midst of a London slum a weman (meaning the plaintiff) who is a Doctor of German Philosophy (Munich), has opened a birth control clinic (meaning the said clinic), where working women are instructed in a method of contraception described by Professor McIlroy as 'the most harmful method of which I have had experience.' (Proceedings of the Medjco-Legal Society, July 7, 1921.) . . . It is truly amazing that this monstrous campaign of birth control should be tolerated by the Home Secretary. Charles Bradlaugh was condemned to gaol for a less serious crime." The appellant pleaded justification and fair comment. The questions left to the jury and their answers thereto were: (1) Were the words complexined of defamatory of the plaintiff?—Yes. (2) Were they true in substance and in fact?—Yes. (3) Were they fair comment?—No. (4) Damages, if any?—2100. Upon these findings the Lord Chief Justice held that the action was concluded in favour of the defendant (appellant) by the jury's answer to the second question. The Court of Appeal by a majority held that the findings of the jury amounted to a verdict for the plaintiff, and allowed the appeal. The appe

The Lord Chancellor said the real question was, what was the meaning and effect of the verdict of the jury, and whether there should be a new trial. The answers of the jury to the second and third questions appeared at first sight to be inconsistent. The plea of justification, that is, that the words complained of were true in substance and in fact, meant that all those words were true and covered not only the bare statements of fact, but also "any imputation which the words in their context may be taken to convey": Digby v. Financial News, Ltd., 1907, I K.B. 502, and from this it had been held to follow that if on such a plea a verdict was found in the defendant's favour there was no room for any discussion of the question of fair comment. "The plea of fair comment does not arise if the plea of justification is made good" (per Lord Loreburn in Dukhyl v. Labouchere, 1908, 2 K.B. 325). But although this might be the ordinary rule, he agreed with the Court of Appeal in holding that there was difficulty in applying it to the verdict in the present case. The Lord Chief Justice did undoubtedly in summing up the case draw a marked distinction between fact and opinion, and while he clearly instructed the jury that it was their duty to deal under the plea of justification with the "real sting of the matter," he did appear to have invited them to deal under the category of fair comment with such parts of the alleged libel as consisted of mere expressions of opinion upon the facts alleged and proved. In that view of the matter it was necessary to consider what were the substantive charges made against the plaintiff as distinguished from the opinions expressed on the conduct so imputed, and those charges might be divided into three parts, as follows: (1) By the first two sentences of the paragraph complained of the defendant, in effect,

stated that the plaintiff was taking advantage of the ignorance stated that the plaintiff was taking advantage of the ignorance of the poor to subject them to experiments; (2) By the third sentence of the paragraph the defendant alleged that at the plaintiff's clinic working women were instructed in a mode of contraception which was harmful; (3) By the last two sentences of the alleged libel the defendant, in effect, charged the plaintiff with carrying on her campaign by means of literature not less obscene than that for which Charles Bradlaugh was prosecuted and of such a nature as to infringe the criminal law which forbade such publications. If, as the jury had found, all these charges were true, what remained in the alleged libel to which the description of unfair comment could have been intended by the description of unfair comment could have been intended by the jury to apply? Lord Justice Scrutton in his judgment in the Court of Appeal pointed to two statements in the paragraph complained of as being statements of opinion upon which a question of fair comment might arise, namely, (1) the statement referring to "the decent instincts of the poor," and (2) the expression "monstrous campaign." He thought that another expression, namely, that the offence of which Charles Bradlaugh was convicted was less serious than that of the plaintiff might also be regarded as a statement of opinion; but apart from these expressions, he could find nothing in the alleged libel which the jury were entitled to rank under that category. Then was there any evidence on which a jury could find that, assuming the any evidence on which a jury could find that, assuming the charges were true, these expressions of opinion or any of them constituted unfair comment? This was plainly a question for the court which had to determine whether the document was capable of being a libel (per Collins, M.R., in McGuire v. Western Morning News, 1903, 2 K.B. 111). He did not think there was any such evidence. With regard to the first of these three statements, namely, the statement that the ordinary decent instincts of the poor were against the practice referred to, he doubted whether this was properly to be regarded as a comment upon the plaintiff's conduct at all. No doubt it was in a sense an expression of opinion, but it expressed the opinion of the writer, not as to the mode in which the plaintiff recommended the practice, but as to the practice itself. But even assuming that the sentence contained a reflection upon the plaintiff, he that the sentence contained a reflection upon the plaintiff, he was unable to understand how the reflection could be unfair. On the other hand, the word "monstrous" was undoubtedly a comment, and if unfair, might give cause for complaint, but if as the jury had found, the campaign had been carried out by means of the circulation of obscene and criminal matter, and if the defendant was justified in so stating, then the addition of the word "monstrous" could add nothing to the libel. And a like word "monstrous" could add nothing to the libel. And a like observation applied to the opinion that the offence was more serious than Bradlaugh's. It appeared to him that the present case fell within the principle of Edwards v. Bell, 1 Bing. 403; Morrison v. Harmer, 3 Bing. N.C. 759; and Cooper v. Lauson, S. A. & E. 746, and that the epithets "monstrous" and "more serious," which, in gravity, fell far below the substantive charge, need not separately be justified. If that were so, then there was, as Lord Justice Younger held, no evidence on which a rational variety could be found to the effect that the comment was unfair. verdict could be found to the effect that the comment was unfair, and the judgment of the Court of Appeal could not stand. He was further of opinion that there was no good ground for ordering a new trial on the ground of misdirection. He therefore moved their lordships that the appeal be allowed and the cross-appeal

Lord FINLAY, Lord SHAW and Lord CARSON gave judgment to same effect.

Lord WRENBURY differed. He said the question of birth control had long engaged the attention of many thoughtful minds and was a question of very grave importance. He expressed no opinion upon the question whether the comment was fair or not. That was not for him, but for the jury. But in his judgment it was impossible to say that the jury could not find that the imputation conveyed by the language used was not justifiable. In his opinion the majority of the Court of Appeal were right in giving judgment for the plaintiff in accordance with the finding of the jury upon the third question left to them.—Counsel: Serjeant Sullivan, K.C., Theobald Mathew, Rabagliati and Harold Murphy; Sir Hugh Fraser and Herbert Metcalfe. Solicitors: Charles Russell & Co.; Braby & Waller.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

The Paris correspondent of *The Times*, in a message of the 23rd inst. says: Nine Boulogne fishermen were killed by the explosion of a floating mine which was caught in the trawl of their fishing boat "Yvonne," off Gravelines, near Dunkirk, yesterday morning. The mine was hauled on board and immediately exploded. Five of the crew were blown overboard and drowned, and the bodies of four others, horribly mutilated, were found among the *débris* of the nets and fish on the deck. Only three of the crew remained alive. They were rescued by the fishing boat "Rosa," of Gravelines. The "Yvonne," much damaged, and in a sinking condition, was towed to Dunkirk.

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Court of Appeal.

PUDNEY v. WILLIAM FRANCE FENWICK & CO.: SMITH v. LEACH & CO. No. 1. 7th November.

WORKMEN'S COMPENSATION -- INJURY -- COMPENSATION PAID WITHOUT RECORDED AGREEMENT OR AWARD—MEDICAL CERTIFICATE THAT WORKMAN HAS RECOVERED—NOTICE TO WORKMAN OF CERTIFICATE AND INTENTION TO END WEEKLY PAYMENTS -NO STEPS TAKEN BY WORKMAN IN ANSWER TO NOTICE-HIS SUBSEQUENT RIGHT TO ARBITRATION-WORK-MEN'S COMPENSATION ACT, 1923, 13 & 14 Geo. 5, c. 42, s. 14 (c), provisos (i) (iii).

Section 14 of the Workmen's Compensation Act, 1923, provides that where an employer has obtained a medical certificate that an injured workman has recovered, and serves it upon the workman with notice to terminate weekly payments hitherto made, the weekly payments shall not beterminated if the workman obtains a certificated dispayments shau not be terminated if the workman obtains a certificate dis-agreeing with that of the employer, except by the certificate of a medical referee. In the case, however, where a workman ignores the notice of the employer, and takes no steps to obtain a certificate disagreeing with that of the employer, he does not thereby lose his right subsequently to claim arbitration, and this is the case even where the weekly pay-ments have been paid voluntarity, without any recorded agreement or

Appeals from decisions of the judges at the City of London and Southwark County Courts. The appeals were heard together, the facts being similar and the questions of law raised identical; the facts being similar and the questions of law raised identical; the respective judges having given decisions to opposite effects. Section 14 of the Workmen's Compensation Act, 1923, is as follows: 14. "An employer shall not be entitled otherwise than in pursuance of an agreement or arbitration to end or diminish a weekly payment under the principal Act except in the following cases. . . (c) where the medical practitioner who has examined the workman under paragraph 14 of the First Schedule to the principal Act has certified that the workman has wholly or partially recovered, or that the incapacity is no longer due in whole or in part to the accident, and a copy of the certificate (which shall set out the grounds of the opinion of the medical practitioner) together with notice of the intention of the employer at the expiration of ten clear days from the date of the service of the notice to end the weekly payment, or to diminish it by such an amount as is stated in the notice, has been served by the employer upon the workman: Provided that—
i) in the last-mentioned case, if before the expiration of the report of a duly qualified medical practitioner (which report shall set out the grounds of his opinion) disagreeing with the certificate so served by the employer, the weekly payment shall not be out the grounds of his opinion) disagreeing with the certificate so served by the employer, the weekly payment shall not be ended or diminished, except in accordance with such report, or if and so far as the employer disputes such report, except in accordance with the certificate given by a medical referee in pursuance of paragraph (15) of the said Schedule as amended by this Act... (iii) Nothing in this section shall be construed as authorising an employer to end or diminish a weekly payment in any case in which, or to an extent to which, apart from this section, he would not be entitled to do so." Pudney, the workman in the first appeal, suffered an injury through an accident while in the service of the respondents. They admitted lability, and, without proceedings or the recording of an agreement, at once paid him compensation at the rate of 35s. a week. lability, and, without proceedings or the respondents. They admitted liability, and, without proceedings or the recording of an agreement, at once paid him compensation at the rate of 35s. a week. On 4th April, 1924, in accordance with para. 14 of the First Schedule to the Workmen's Compensation Act, 1906, he submitted himself to medical examination, and the respondents' doctor certifled that he had recovered, and was fit for work. The respondents, in accordance with s. 14 of the Act of 1923, served him with a copy of the certificate and a notice of their intention to end the weekly payments. He did not, as provided by proviso (i), obtain any certificate disagreeing with the certificate of the employers, and in fact took no notice of their notice served upon him. Later he brought proceedings to obtain an award. The judge at the City of London Court held that, not having availed himself of the provisions of proviso (i), the workman was not entitled to apply for arbitration, and dismissed the application. The workman appealed. The court allowed the appeal. In the second case the decisions were reversed. The judge at Southwark County Court held that, upon similar facts, the workman was entitled to apply for arbitration, and made an award in his favour. The employers in that case appealed. The court dismissed the appeal.

POLIOCK, M.R., said that the first question was whether a 14 of the Act of 1923 applied to payments, as in the present case, which were not made under an award or recorded agreement. It had been argued that such payments were to be construed in regard to the section as they were in Major v. South Kirby,

Featherstone and Handsworth Collieries, Limited, 57 Son. J. 244; 1913, 2 K.B. 145. That was not the question directly raised and decided in that case, but all the members of the court construed para. 14 of the First Schedule to the Act of 1906 as referring only to payments as to which the workman was in the position of a judgment creditor and the employer in that of a judgment debtor. But Major's Case was cited in the hearing by the House of Lords of Smith v. D. Davis & Sons, Limited, 59 Sol. J. 397; 1915, A.C. 528, and Lord Loreburn in terms maintained that weekly payments in para. 14 of the First Schedule to the Act weekly payments in para. 14 of the First Schedule to the Act of 1906 included payments made by oral agreement only, inasmuch as they were paid by the employer because of his liability under the Act, and not as an act of mere charity or benevolence. By 11 of the Act of 1923, there was now power in the registrar to refer a matter to a medical referee under para. 15 of the First to refer a matter to a medical referee under para. 15 of the First Schedule of the Act of 1906 on the application of one of the parties, as well as on the application of both parties, as had hitherto been the law, subject to an appeal to the judge, and a discretion given to the registrar, for sufficient reason to refuse the ceference to a medical referee and to send the question to arbitration. Bearing that section in mind, and the correlative power of the employer under proviso (i), without time limit, to dispute the report obtained by the workman disagreeing with the certificate served by the employer, it did not seem possible the certificate served by the employer, it did not seem possible to interpret the proviso (i) as imposing an absolute time limit upon the action of the workman, which was to be a condition precedent to the workman's right to bring the matter to arbitraprecedent to the workman's right to bring the matter to arbitra-tion. There was no statement in the section that the procedure was in lieu of arbitration. The learned judge below had felt the difficulty which his decision imposed upon the workman, who, by inadvertence, might lose his right to arbitration. It was to be noted that in the case of the time within which notice of an accident and notice of a claim were to be given under the Act of 1906, no such irremediable limit was imposed. The whole section was obscure, but he (the Master of the Rolls) thought it was wrong to hold that the applicant was debarred from any

whole section was obscure, but he (the Master of the Rolls) thought it was wrong to hold that the applicant was debarred from any other remedy because he had not acted under proviso (i) within the time limit of ten days. The appeal would therefore be allowed, and the appeal in the second case dismissed.

Lords Justices Warrington and Scruttron delivered judgments to like effect.—Counsel: Harold Morris, K.C.; M. O'Connor and Oldroyd, for appellant in first appeal; M. O'Connor and Oldroyd, for respondent in second appeal; A. Neilson, K.C., and G. C. Kingsbury, for employers in both appeals. Solicitors: Nixon, Watts & Co., for both workmen; Botterell & Roche, for both sets of employers.

[Repeated by G. T. Whiterend-Hayes, Barrister-at-Law.]

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

INLAND REVENUE COMMISSIONERS v. CORNISH MUTUAL ASSURANCE COMPANY LIMITED.

No. 1. 5th, 6th and 7th November.

REVENUE—CORPORATION PROFITS TAX—MUTUAL INSURANCE COMPANY—COMPANY LIMITED BY GUARANTEE—SURPLUS ARISING FROM MEMBERS' MUTUAL OPERATIONS—"TRADE OR BUSINESS"—"PROFITS"—FINANCE ACT, 1920, 10 & 11 Geo. 5, c. 18, ss. 52 (2), 53 (h).

A company limited by guarantee for the purpose of undertaking the mutual insurance of members, being all persons taking out an insurance policy with it, and accumulating a surplus as a result of such operations is carrying on a trade or business within the Finance Act, 1920, s. 52 (2), and such a surplus is profits of the company, and liable to corporation profits tax.

New York Life Insurance Co. v. Styles, 14 App. Cas. 381, distinguished.

Decision of Rowlatt, J., reversed.

Appeal from a decision of Rowlatt, J. (reported 40 T.L.R. 792), on a case stated by the Commissioners for the General Purposes of the Income Tax Acts. The respondent company was a company limited by guarantee, incorporated in 1903, and its objects, as stated in the memorandum of association, were (inter alia) to carry on a fire, accident and insurance business, but not to include life insurance. The number of the members of the company was unlimited. There were no shares or shareholders, but any person became a member of the company by paying an entrance fee and taking out a policy of insurance at a single premium. There was power to make a call on members to provide for the general expenses of the company, such calls to be proportionate to the value of the property insured. The sums in which members were assured could be increased or reduced according to the nature of the risk. The directors had power to set aside funds as a reserve and to invest them. The surplus accumulated by the company as a result of the mutual transactions of members for the period ending 30th June, 1920, amounted to £315, and for the period to 30th June, 1921, to

£3,638, and the company was assessed to corporation profits tax on these sums. The Commissioners held that these sums were not profits of a trade or business, and Rowlatt, J., following Inland Revenue Commissioners v. Eccentric Club, 1924, 1 K.B. 390, and particularly the observations of Sargant, L.J., dismissed an appeal. By s. 52 (2) of the Finance Act, 1920: "The profits to appeal. By s. 52 (2) of the Finance Act, 1920: "The profits to which this part of the Act applies are subject as hereinafter provided, the following, that is to say: (a) The profits of a British company carrying on any trade or business, or any undertaking of a similar character, including the holding of investments." By s. 53 (h): "Profits shall include in the case of mutual trading concerns the surplus arising from transactions with members and in the case of a society registered under the Industrial and Provident Societies Act, 1893, any sums paid by way of bonus, discount, or dividend on purchases shall be treated as trade expenses, and a deduction shall accordingly be allowed in respect thereof." The Crown appealed, and the court allowed the appeal.

POLLOCK, M.R., having stated the facts, said the first object set forth in the memorandum of association was that "the company was established to carry on in the United Kingdom a fire, accident, and insurance business." It was clear that the company was a British company, and the question was whether or not it was carrying on any trade or business. The Commissioners were of opinion that the accumulated fund was not the result of trade or business, but had been subscribed by the members of the company, and was not liable to corporation profits tax. That decision was affirmed by Rowlatt, J., who personally was in favour of the Crown's contentions, but felt himself bound by the cases of Commissioners of Inland Revenue v. Eccentric Club, Limited, 1924, 1 K.B. 390, and New York Life Assurance Company v. Styles, 14 App. Cas. 381, to decide against them. It was contended by the Crown that the words "trade or business" must be given the pridate nearly life transport. must be given the widest possible interpretation, because added to them were the words " or any undertaking of a similar character." His lordship then read s. 53 (h) of the Finance Act, 1920, and said that it would seem that that sub-clause was inserted for the purpose of including under "profits" cases in which a controversy had arisen as to whether a surplus arising from transactions with members was a profit, and the words excepting bonuses, discounts, and dividends of industrial and provident societies were inserted to prevent such bonuses, etc., from being caught by the earlier words of the sub-section. in the present case that there was a surplus arising from the mutual transactions between the members. Were those mutual transactions trading? It was said that mutual concerns did not trade—New York Life Insurance Company v. Styles, supra. But there were two earlier cases in which the question whether a mutual insurance company came within s. 4 of the Companies Act, 1862—In re Arthur Average Association, L.R. 10, and In re Padstow Total Loss and Collision Assurance Association, 20 Ch. D., 137. In the first case the Master of the Rolls (Sir George Jessel) held that the association was carrying on a business for profit, and, as it was unregistered, was an illegal company. James, L.J., said it would require some argument to make him differ from the judgment of the Master of the Rolls on any of the points raised. judgment of the Master of the Rolls on any of the points raised. The second case was also one of a mutual insurance association. Sir George Jessel said (at p. 144):—"In the first place, is this a company which carried on business? Upon this point I think there can be no doubt," and "That it had not the object of acquiring gain for the company as a whole is plain, but it appears to me equally plain that its object is the acquisition of gain by individual members." Brett, L.J., as he then was, agreed, and at p. 148, withdrew an opinion to the contrary which he had expressed in *Smith* v. *Anderson*, 15 Ch. D., 247. Those two cases appeared to him (his lordship) clearly to indicate that a mutual insurance association did carry on a business. Then in 1885 the House of Lords had before it the case of Last v. London Assurance Corporation, 10 App. Cas., 438, where it held that the moneys returned to participating policy holders were profits or gains and assessable to income tax. In New York Life Insuror gains and assessable to income tax. In New York Life Insurance Company v. Styles, supra, the question was whether a life
insurance company which had no shares or shareholder, and
which returned a surplus to policy-holders who were members, was
liable to income tax upon it. The Court of Appeal held they
were bound by Last's Case, and it should be noted what were the
grounds on which an appeal was presented to the House of Lords.
They were that the surplus was not "profits or gains" within the Income Tax Acts, and it was not "profits or gains" within the Income Tax Acts, and it was not suggested that the company was not carrying on a trade or business. He (his lordship) could not think that in the state of the authorities it was possible for them to say, or that they ought to decide, that a mutual association such as the present was not trading for the purpos of gain. Here the court had to deal with the words to describe profits in s. 53 (h) of the Act. In his opinion, para. (h) of s. 53 was expressly inserted to secure that the surplus created by the was expressly inserted to secure that the surplus created by the mutual business operations of members of such an association should be liable to corporation profits tax. The result was that the decision would be in favour of the Crown, and the appeal would therefore be allowed, with costs.

WARRINGTON and SCRUTTON, L.JJ., delivered judgment to the same effect, dissenting from the reasons given by Sargant, L.J., for his decision in Inland Revenue Commissioners v. Eccentric Club, supra. COUNSEL: Sir Patrick Hastings, A.-G., and R. P. Hills; Tindal Alkinson and Hildesley. SOLICITORS: The Solicitor of Inland Revenue; Payne & Beal, for Daniel and Thomas Combergs Compensation. Thomas, Camborne.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

ATTORNEY-GENERAL v. VALENTIA and Others. No. 1. 13th November.

CLUB-ENTERTAINMENTS-RIGHT OF MEMBERS TO ATTEND ENTERTAINMENTS WITHOUT CHARGE—ENTERTAINMENTS DUTY ON PROPORTION OF SUBSCRIPTIONS REPRESENTING THAT RIGHT -Finance (New Duties) Act, 1916, 6 Geo. 5, c. 11, s. 1.

Where the members of a sporting club are entitled by the payment of their subscriptions, without further charge, to attend polo matches, etc., which by s. 1 (6) of the Finance (New Duties) Act, 1916, are defined as "entertainments," the club may be assessed to entertainments duty upon that portion of the subscriptions which may be held by the Commissioners of Customs and Excise, under the terms of s. 1 (4), to represent that right of admission. The fact that the main purpose of the club is for providing social amenities for its members, and that the holding of these matches is a comparatively minor part of its activities, makes no difference to this liability.

Attorney-General v. Swan, 66 Sol. J. 317; 1922, 1 K.B. 682, approved.

Decision of Rowlatt, J., affirmed.

The Hurlingham Club were in the habit of holding polo matches, tennis tournaments, etc., in their club grounds; these being admittedly "entertainments," and subject to entertainments duty on seats sold, within the meaning of the Finance (New Duties) Act, 1916. Some of the seats at these entertainments were sold to the public, and in respect of seats so sold the club was assessed to, and paid, entertainments duty. Section 1, ss. (4) of the Act provides that: "When the payment for admission to an enter-tainment is made by means of a lump sum paid as a subscription or contribution to any club . . . or for a season ticket, or for the right of admission to a series of entertainments, or to any entertainment during a certain period of time, the entertainments duty shall be paid in the amount of the lump sum. But when the Commissioners are of opinion that the payment of a lump sum, or any payment, for a ticket, represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the duty has not been in operation, the duty shall be charged on such an amount as appears to the Commissioners to represent the right of admission to entertainments in respect of which the entertainments duty is payable." The members of the club were privileged to attend these entertainments without further payment, and, under the terms of the sub-section, the club was assessed to entertainments duty in the sum of £746, being one-quarter of the subscription of the sum of £746, being one-quarter of the subscription of the members; that being the proportion which the Commissioners of Customs and Excise held to represent the value of the right to witness the entertainments. The defendants, who were the trustees of the club, appealed. They alleged that the club was a social club, with a large club house and grounds for social amenities. It had seventeen tennis courts, fourteen croquet lawns, and during the year of assessment had given twenty-four dances. Out of an income of £21,000, only £1,200 had been expended on these entertainments. They contended that the club was a social club; that these entertainments were but a small portion of its activities, such as would not interest many small portion of its activities, such as would not interest many of its members at all, and that the club was altogether outside the scope of the Act.

ROWLATT, J., gave judgment for the Crown, though expressing himself as not very satisfied with the proportion of the

sessment.

assessment.

The defendants appealed. The court dismissed the appeal.
POLLOCK, M.R., said that looking at s. 1, ss. (4) it was clear
that members did obtain, by virtue of their subscriptions, a
"right of admission" to these matches and tournaments, which
were clearly "entertainments" within the Act. The ss. (4)
seemed perfectly clear, and the decision of Rowlatt, J., was
in accordance with the decision in the case of the Essex
County Cricket Ground—Attorney-General v. Swan (supra), where
it was held that if the public were admitted by payment. to county Cricket Ground—Attorney-General v. Sican (supra), where it was held that if the public were admitted by payment, and club members paid subscriptions entitling them to admittance, entertainment tax was payable upon those subscriptions as provided by the section. He (the Master of the Rolls) agreed with the decision in that case by Roche, J. The latter part of the section gave a certain relief to the subject, and provided that a proper proportion of the subscription should be determined by the Commissioners of Customs

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and Excise. The present case had been before them twice, and they had come to the conclusion that one-fourth of the subscriptions was the right amount taxable. The facts which guided them were not all before the court, but the Act provided no means of bringing an appeal from their decision. It was simply left to them. Roche, J., in Swan's Case, expressed his surprise at the large proportion held to be taxable, and he (the Master of the Rolls) must confess his surprise to find that so large a proportion as one-fourth was taken here; nevertheless it was not proper to express an opinion without having all the facts before the court. All that could be said was that it might be wise if some special form of appeal were given from the decision of the Commissioners; it might make the subject more content to pay. But on the facts before the court it seemed clear that these were entertainments, and there was admission to them by the payment entertainments, and there was admission to them by the payment entertainments, and there was admission to them by the payment of a lump sum, and the proportion taxable was found by the Commissioners as provided by the Act. Therefore, in agreement with the decision of Roche, J., in Swan's Case, and with that of Rowlatt, J., the appeal must be dismissed.

WARRINGTON, L.J., delivered judgment to the same effect, and SCRUTTON, L.J., agreed.—COUNSEL: R. Needham and H. E. Kingdon, for appellants; Sir Patrick Hastings, K.C., and F. G. Enness, for the Crown. SOLICITORS: Waterhouse & Co.; Solicitor to H.M. Customs and Excise.

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

HARTLAND v. DIGGINES. No. 1. 21st November, 1924.

REVENUE-INCOME TAX-SALARY OF EMPLOYEE PAID TAX-FREE-TAX PAID BY EMPLOYERS AND ALLOWED AS TRADE EXPENSES—ASSESSMENT OF EMPLOYEE UNDER SCHEDULE E— TAX PAID BY EMPLOYERS ADDED TO AMOUNT OF SALARY RECEIVED-INCOME TAX ACT, 1918, 8 & 9 Geo. 5, c. 40, Sched, E.

Where a company, albeit voluntarily and without any contract or agreement to that effect, pays the income tax on the salary of an employee, the amount so paid as tax must be added to the amount paid as salary in order to ascertain the amount of the employee's income for purposes of assessment to income tax.

Decision of Rowlatt, J., 68 Sol. J. 648; 1924, 2 K.B. 168, affirmed.

Appeal from a decision of Rowlatt, J., supra.

Appeal from a decision of Rowlatt, J., supra.

The appellant was assessed to income tax under Sched. E for the year ended 5th April, 1919, in respect of a salary of £580 5s. per annum. He was in the employment of the New Zealand Shipping Company as accountant, and it was the custom of the company since 1912 to pay the income tax of their employees on alaries. These payments of tax were dealt with in the accounts of the company as a trade expense and deducted in arriving at the profits made. The appellant received £500 per annum, and the company paid in respect of this sum a tax of £80 5s. Upon appeal, the Special Commissioners affirmed the assessment. Rowlatt, J., upheld their decision, holding that the £80 5s. was dearly paid on behalf of the appellant, as relieving him from liability, and was certainly "moneys worth" and even if he sever received it. The appellant appealed. The court, without calling upon counsel for the Crown, dismissed the appeal.

POLLOCK, M.R., said that the appellant had relied upon the fact that there was no contract or agreement to pay the £80 5s.

calling upon counsel for the Crown, dismissed the appeal.

Pollock, M.R., said that the appellant had relied upon the fact that there was no contract or agreement to pay the £80 5s. It was a sum paid voluntarily by the company, and it was no concern of the appellant; therefore it could not fall to be treated as part of his annual salary. Now the appellant was assessed under Sched. E, and under r. 1 applicable to Sched. E in the Act of 1918 the tax was payable upon every person holding a public effice in respect of all "salaries, fees, wages, perquisites, or profits, and by r. 4 "perquisites" were defined as "such profits as arise in the course of exercising an office or employment from fees or other emoluments." The Crown, therefore, contended that the appellant was liable to be assessed not only on the salary received, but also on all perquisities. In his (the Master of the Roll's) tiew the words of the rules were so wide that they covered the case of the sum paid by the company to discharge the appellant's liability to tax. The Crown's claim was that the sum paid to discharge the tax ought to be added to the £500 to see what the appellant actually received in the year. The matter came up in Attorney-General v. Ashton Gas Company, 1904, 2 Ch. 621. The point there was whether a company prevented by its special act from paying a dividend larger than ten per cent. could pay that dividend and also the tax upon it. Lord Justice Buckley aid that in that case if the shareholder got his ten per cent. and an indemnity against the liability to pay part of it to the Revenue "he thus gets more than a ten per cent. dividend," and lat reasoning was approved by the judges in the Court of Appeal. In a number of cases, notably in Samuel v. Inland Revenue lat reasoning was approved by the judges in the Court of Appeal. In a number of cases, notably in Samuel v. Inland Revenue Commissioners, 1918, 2 K.B. 553, it was determined that when a dividend was paid tax free the amount of the tax paid must be

added to the dividend, and the sum received was the total of the two amounts. Counsel for the appellant said that when it was a case of the tax being paid, as in the case of a tax-free dividend, by a person entitled to pay it that reasoning might apply; but in the present case the employers, so far as regards the appellant, were not entitled to pay anything. How far the right to pay went had been discussed in many cases, but it seemed that a subject might be liable to tax in respect of sums paid to him or for him whether under any right or not. In Blakiston v. Cooper 1909, A.C. 104, income tax was held to be payable upon voluntary Easter offerings given to an incumbent of a benefice, as being part of the perquisites of his office. Therefore, here it did not determine the point to say that the payment of the tax was a freewill offering paid by the company on behalf of the appellant. He might still be responsible. In Herbert v. McQuade 1902, 2 K.B. 631, grants received by an incumbent from a diocesan branch were held to be assessable to tax as accruing by virtue of the office held. The voluntary nature of the payment did not seem to determine the matter at all. No strong argument had been put forward to differentiate the case of a voluntary payment, added to the dividend, and the sum received was the total of the been put forward to differentiate the case of a voluntary payment,

been put forward to differentiate the case of a voluntary payment, The appeal, therefore, failed and must be dismissed.

WARRINGTON and SCRUTTON, L.JJ., delivered judgment to like effect.—Counsel: A. M. Latter, K.C., and Edwards-Jones for appellant: Sir Henry Slesser, K.C., and Reginald Hills for the Crown. Solicitors: Thomas Eggar & Son; Solicitor of Inland Revenue.

[Reported by G. T. WAITFIELD-HAYES, Barrister-at-Law.]

ABRAHART v. WEBSTER. No. 2. 23rd October.

LANDLORD AND TENANT—RESTRICTIONS—DWELLING-HOUSE— RENT — APPORTIONMENT — RECONSTRUCTION — CONVERSION INTO TWO OR MORE SELF-CONTAINED FLATS-BASEMENT LET Before Conversion—Basement Unaltered—Whether TENANT OF BASEMENT ENTITLED TO APPORTIONMENT-INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) Аст, 1920, 10 & 11 Geo. 5, с. 17, s. 12, s-s. (9).

By s-s. (9) of s. 12 of the Increase of Rent and Mortgage Interest Restrictions Act, 1920 "This Act shall not apply to a dwelling-house erected after or in course of erection on the second day of April, 1919, or to any dwelling-house which has been since that date or was at that date being bons side reconstructed by way of conversion into two or more separate and self-contained flats or tenements . . "A dwelling-house to which the Act of 1920 applied consisted of a basement and three upper floors. In 1921 the basement was let to a tenant at a rent of 11s. 9d. a week, and in 1923 the landlord converted the upper floors into two separate and self-contained flats. The basement was not altered in any way by the reconstruction. The standard rent of the whole house was £60 a year. The tenant of the busement are to the whole house was £60 a year. The tenant of the busement applied under s-s. (3) of s. 12 of the Act of 1920 for an apportionment of his rent and the registrar apportioned the rent of the basement at one-fifth of the rent of the whole house. The registrar's order was affirmed by the county court judge, but reversed by the Divisional Court.

Held, that as the reconstruction of the upper floors did not cause the house to lose its identity and as the basement was unaffected by the reconstruction, the tenant of the basement was entitled to the order of apportionment.

Decision of the Divisional Court, 68 Sol. J. 814; 1924, 2 K.B. 342, reversed.

Appeal from the Divisional Court. On 3rd August, 1914, the dwelling-house, No. 3, Goldstone Villas, Hove, was occupied by one tenant at a rent of £60 per annum. It was therefore within the operation of the Rent Restrictions Acts. The house consisted of a basement, ground floor and two upper floors. In 1921 the basement was in the occupation of the defendant as a separate tenement. In 1923 the landlord converted the upper floors into two separate and self-contained flats. But the basement was not altered or in any way affected by the conversion of the upper floors into flats. The basement still remained in the occupation of the defendant at a rent of 11s. 9d. per week. The defendant subsequently applied to the county court under s. 12 (3) of the Act of 1920, for an apportionment. The registrar assessed the basement at one-fifth of the value of the whole house, and made an order apportioning the rent accordingly at one-fifth of the whole house. This order was affirmed by the county court. The county court judge held that the unaltered basement was a separate "dwelling-house" forming no part of the converted premises, and that the defendant was entitled to the order of apportionment. The landlord appealed, and the Divisional Court reversed the order of apportionment. The tenant appealed to the Court of Appeal.

Bayers, L. I.; This is an appeal which raises a question of

to the Court of Appeal.

Bankes, L.J.: This is an appeal which raises a question of some importance as to the construction of s. 12 (9) of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920. Counsel

for the appellant has mainly directed his attention to that section, and says truly that the point to be decided in this case depends on the construction of that sub-section alone. The house in question consists of a basement, ground floor and two upper floors, and these premises were originally let to a tenant as a whole house unfurnished at a rent of £00 per annum. In February, 1920, the basement with other rooms at the top of the house was let to the appellant, but the letting of the other rooms is not material, because in February, 1921, the appellant occupied the basement as a separate tenement at a rent of 11s. 9d. per week, and that basement became a dwelling-house within the meaning of the statute. Whether s-s. (2) or (9) is considered on this point is immaterial; the rooms of the basement were let as a dwelling and that dwelling became a dwelling-house within the meaning of the Act. The landlord afterwards determined to alter the upper portion of the house, and he accordingly made alterations which resulted in the ground floor and upper floors being converted into two separate and self-contained flats. In January of this year the tenant applied to the registrar for the apportionment of his rent of the basement, and it was said by the landlord: "You have no right to apply for an apportionment, because this dwelling-house has been altered, and, therefore, the whole of the premises are taken out of the operation of the Act." That was the view of matter taken by the Divisional Court, reversing the decision of the county court judge. Branson, J., in referring in his judgment to s. 12 (9), says this: "It is said by counsel for the tenant here that 'dwelling-house' in s. 12 (9), must mean the fictional dwelling-house described in the statute—that is to say, part of a dwelling-house which is the subject of a separate letting, and that this house in reality consisted of two dwelling-houses, the basement and the rest of the house. The answer to him is that s. 12 (9) goes on to deal with the gross rental or value of a house for rating purposes, and it is plain that in that connection the word 'house' must refer to the whole structure by reason of the two clauses (a) and (b) which follow. The word 'dwelling-house,' therefore, in that sub-section, must, I think, be used in its ordinary sense and must refer to the whole structure, as a unit. I cannot accept that view. Such a construction is impossible. Scrutton, L.J., in the course of the argument here put the case of an additional storey being erected on the building after 2nd April, an additional storey being erected on the building after 2nd April, 1919, and let as a separate dwelling. It seems to me that it would be impossible to say that in such a case the basement would cease to be a dwelling-house within the Act—the tenant of that basement would not be affected at all. Another instance was given by Atkin, L.J., when he put the question: "What would happen if the upper portion of these premises was destroyed by fire and then rebuilt?" Counsel for the respondent had a difficulty in answering that question. In my view the tenant who occupies this basement is entitled to say, "I am still entitled to maintain that this basement is a dwelling-house, although alterations have been made by the landlord in another part of the building." That seems to me to be an intelligible construction That seems to me to be an intelligible construction of the statute. In my opinion the judgment of the county court judge should be restored. The registrar of the county court apportioned the rent on the application of the appellant and fixed his share of the rent at £12, and the remainder of the premises at £48. He was justified in law in so doing in respect to the basement, which was the apportionment he had to fix; and in so acting he would take into account the rent of the whole of the premises in 1914. No one can interfere with that, and the only observation I wish to make on this point is that I do not think it was necessary for him to apportion the remainder of the premises. For these reasons the appeal succeeds.

Scrutton, L.J.: I think it is clear that the word "dwelling-house." may be used concerning the whole or a part of a dwelling-house. You may therefore have one or two or more "dwelling-houses" in a "dwelling-house." Coming to s-s. (9), which provides that the Act shall not apply to the case of a dwelling-house erected after 2nd April, 1919, I think that the instance which I gave of an additional storey being erected on the top floor would constitute a dwelling-house within the sub-section and consequently the statute would not apply to that "dwelling-house." The object of the Legislature was not to put obstacles in the way of builders after that date. [The Lord Justice read the sub-section and continued:] What the landlord did in this case at the material date was that, after letting one tenement, he reconstructed the remainder of the building and converted that remainder into two self-contained flats. The effect of that was to take that remainder out of the provisions of the statute, but there still remains the basement unaffected by the reconstruction and subject to the existing tenancy. The letting of the whole of the premises in 1914 appears to me to give the tenant of the basement a right to come to the court and have his rent apportioned as on the date at which the standard rent or rateable value of the property ought to be ascertained and to have his rent apportioned as that of a "dwelling-house" within the statute. That reasoning seems to me to indicate that the Registrar and County Court Judge came to the right conclusion

in deciding that the tenant of the basement was within the Act and entitled to apportionment. The appeal will be allowed.

ATKIN, L.J.: Two questions are raised in this appeal. It is

ATKIN, I.J.: Two questions are raised in this appeal. It is contended by the respondent that in the present case the Rent Act no longer applies to the premises. It is said that the "dwelling-house," of which the basement forms part, has been converted, and, therefore, the appellant, although he still remains a tenant as before the reconstruction, yet, as the landlord has converted the remainder of the dwelling-house into two or more flats, that reconstruction applies to the whole of the premises. That contention appears to me to destroy the very object of the statute—the landlord could at his own will and pleasure destroy the right which the tenant had acquired under the statute. He could, without the consent or default of the tenant, deprive him of his statutory rights. If the landlord converts the whole of the premises into two or more separate and self-contained flats, then, no doubt, the statute ceases to apply to that whole; but, in my view, if he so converts only a part of the house, then the Act still continues to apply to the unconverted part. I do not propose to consider Stockham v. Easton, 1924, 1 K.B. 52; it is sufficient to say that, in my opinion, this basement is still within the provisions of the statute. Secondly, it is contended that the house has by the reconstruction lost its identity and consequently the Act no longer applies. The learned registrar in dealing with the facts of the case has found that there is no alteration in the identity of the house. He says so in his judgment, and I agree with him. Under these circumstances the tenant is entitled to apportionment of his rent, the decision of the county court judge was right and the appeal must be allowed.

Appeal allowed.—Counsel: Raymond Jennings; Bertram Long. Solicitors: Graham-Hooper & Betteridge, Brighton; Cox and Cardale, agents for Howard Gates & Ridge, Hove.

[Reported by T. W. MORGAN, Barrister-at-Law.]

High Court—Chancery Division.

RAWLINSON v. AMES. Romer, J. 7th November.

SPECIFIC PERFORMANCE—LANDLORD AND TENANT—FLAT— LEASE OF—VERBAL CONTRACT—STATUTE OF FRAUDS—PART PERFORMANCE.

Where a landlord enters into a verbal agreement with a prospective tenant for the lease of a flat, and it is further agreed that certain alterations are to be made by the landlord, and while the alterations are being made, the tenant visits the flat and makes suggestions for further alterations, which are carried out by the landlord at the request of the tenant, and the tenant subsequently repudiates the verbal agreement, and pleads the Statute of Frauds,

Held, that there are sufficient acts of part performance to take the case out of the Statute of Frauds.

Dickinson v. Barrow, 1904, 2 Ch. 339, explained, and Maddison v. Alderson, 1883, 8 App. Cas. 467, considered.

This was an action for specific performance and the defendant relied upon the Statute of Frauds as a defence. The facts were as follows: The defendant entered into a verbal agreement with the plaintiff to take a lease of a flat, and it was agreed that certain alterations were to be made therein. In the course of the alterations the defendant frequently visited the flat and made suggestions with regard to further alterations, which were also carried out by the plaintiff at the defendant's request. The defendant subsequently repudiated the contract.

ROMER. J., after stating the facts, said in the course of a considered judgment: Whether the Statute of Frauds is or is not a good defence depends upon the question whether there have been sufficient acts of part performance to take the case out of the statute. It is not very easy to ascertain from the authorities earlier than the case of Maddison v. Alderson, supra, what precisely was the ground of the equitable doctrine of part performance; see Caton v. Caton, 1866, L.R. 1 Ch. 137, at p. 148; Britain v. Rossiter, 1879, 11 Q.B.D. 123, at p. 130; and "Fry on Specific Performance," 6th Ed., at p. 276. Here the acts of the plaintiff are, in my judgment, referable only to a contract such as that alleged. That conclusion appears to me to be in accordance with the decision of Kekewich, J., in Dickinson v. Barrow, supra, a case which in many respects bears a striking similarity to the present case. In my judgment, in that case as reported the learned judge seems to be regarding the acts of the defendant as being unequivocal acts referable to an agreement, but I do not doubt that that learned judge must have arrived at the conclusion that the acts of the plaintiffs, when construed in the light of the defendant's acts, were sufficient acts of part performance on their part to raise the equity in their favour that had to be found before the plaintiffs could succeed in the action. I think that the effect of the decision in that case is correctly set out in the headnote, where it states that it was held that the acts done by

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the plaintiffs at the request of the defendant were acts of part performance, taking the case out of the Statute of Frauds. In the circumstances of the present case the plaintiff is, in my opinion, entitled to the decree for specific performance for which she asks. The defendant must pay the costs of the action.—COUNSEL: Manning, K.C., and Waite; Hughes, K.C., and Cleveland Stevens. SOLICITORS: W. J. Lake & Son; Parfitt, Cresswell & Williams. [Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

THORNELEY v. LECONFIELD and ANOTHER.

Swift, J. 17th October.

LOCAL GOVERNMENT-CLERK OF THE PEACE AND CLERK OF THE COUNTY COUNCIL—DURATION OF OFFICES-WHETHER TERMINABLE-LOCAL GOVERNMENT ACT, 1888, 51 & 52 Vict., c. 41, ss. 83, 118.

The tenure of the combined offices of clerk of the peace and clerk of the county council of an administrative county is so governed by the provisions of the Local Government Act, 1888, that those appointments are, since the coming into operation of that statute, o longer necessarily appointments for life during good behaviour.

In 1913 the plaintiff was appointed to the joint offices of clerk of the peace and clerk of the county council of the administrative county of West Sussex, by a resolution of the standing joint committee. One of the terms of the appointment consisted of the condition that six months' notice should be given on either side to determine the appointment. In 1924 the plaintiff received from the standing joint committee a notice in writing, which purported to determine his tenure of the offices as from the 26th December, 1924. The plaintiff commenced this action for a declaration that his tenure of the offices was a freehold tenure, and that the notice was ineffective. By s. 83 of the Act of 1888 it is provided: "Subject to the provisions of this Act for the protection of clerks of the peace holding office at the passing of this Act, the following provisions shall have effect:

(1) The clerk of the peace of a county, besides acting as clerk of the peace of that county, shall also (subject to the provisions of this Act as respects particular counties) be the clerk of the county council. . . . (2) He shall be from time to time appointed by the standing joint committee of the county council and the by the standing joint committee of the county council and the by the standing joint committee of the county council and the quarter sessions, and may be removed by that joint committee." Section 118 of that statute provides as follows: "(1) A person holding office at the appointed day as clerk of the peace of a county, besides continuing to be such clerk of the peace, shall, subject to the provisions respecting certain counties in this Act mentioned, become the clerk of the county council, and if appointed before the passing of this Act shall, notwithstanding anything in this Act, hold his offices by the same tenure and have the same power of appointing and acting by a deputy as heretofore.

in this Act, hold his offices by the same tenure and have the same power of appointing and acting by a deputy as heretofore in his capacity of clerk of the peace."

Swift, J., in the course of a considered judgment, said that by the statute 1 W. & M. c. 21, s. 4, etc., it was provided that a clerk should be appointed by the custos rotulorum, and that he should hold his office only for so long as he should well demean himself in his said office, and that he should be removable from that office only on complaint made to quarter sessions, and proof given that he had misdemeaned himself in his office. It was contended on behalf of the plaintiff that the tenure of the office of clerk of the peace was a tenure during good behaviour. was contended on behalf of the plaintiff that the tenure of the office of clerk of the peace was a tenure during good behaviour, and that there was no power on behalf of anybody to remove him except for misdemeanour which had to be proved in a particular way. It was also contended that the term of the appointment, that it should be terminable by six months' notice on either side, was bad in law and void. There was clear authority that, up to the coming into operation of the Act of 1888, the office of clerk of the peace of a county was an office for life (subject to his good behaviour) which could not be determined, and that an attempt to limit the tenure by attaching conditions to the appointment must fail. When the Act of 1888 received the noyal assent the clerk of the peace was the holder of a freehold office from which, while he lived, he could only be removed in the particular manner and for the specific reasons laid down in 1W. & M., c. 21, and the Clerks of the Peace Removal Act, 1864. The first of those statutes provided machinery for his removal The first of those statutes provided machinery for his removal for impropriety in his office, and the subsequent statute provided machinery for removing a clerk of the peace from his office if he was guilty of impropriety outside that office. In his office all those duties which had to be performed by the officer of the justices in quarter sessions assembled. In 1888 the Legislature at up county councils, and handed over to them the administative duties of the county which had formerly been discharged by the justices in quarter sessions, reserving to the latter body

entirely their judicial functions. Instead of making for the new county councils a new official, the clerk of the county council, it provided that the clerk of the peace should, during the term of his office, hold the position of clerk of the county council. [His lordship referred to the provisions of ss. 83 and 118.] It was said by the defendants that the effect of this Act was to create a new officer appointed in a different way, and liable to be removed from his office by a different body, and in a different manner from that which appertained to the old office of clerk of the peace. It was said by the plaintiff that although a different appointing authority was created and a different removing authority was created, the conditions of the office remained the same, and that the clerk of the peace could not be removed except on the same grounds and by the same procedure as that by which he could be removed before the Act came into force. His lordship had no doubt that the effect of the statute of 1888 had been to repeal, so far as clerks of the peace were concerned, the sections in the Act of 1 W. & M., c. 21, which provided for their appointment and removal. In express terms the appointment of these officers and their removal from their offices was given to the standing joint committee of the county, and to his mind s. 118, which prevented the removal of existing clerks of the peace by providing that they should hold their offices on mind s. 118, which prevented the removal of existing clerks of the peace by providing that they should hold their offices on the same tenure as theretofore, showed clearly that it was not the intention of the Legislature that those who were appointed to their offices after the Act came into operation should have the same rights. His view was further strengthened by the fact that the Statute Law Revision (No. 2) Act, 1893, repealed the Clerks of the Peace Removal Act, 1864, which provided for the removal of clerks of the peace who had misdemeaned themselves outside their office, and he could not think that the Legislature intended to reserve the rights and procedure relative to the removal of clerks of the peace who had misdemeaned themselves outside their office, and he could not think that the Legislature intended to reserve the rights and procedure relative to clerks of the peace who misdemeaned themselves in their office, while it took those rights away from, and altered that procedure in relation to, those who committed the same improprieties outside their office. He thought that the contention of the defendants was correct, and that it was impossible to take the view that, since the Act of 1888, the procedure for the removal of a clerk of the peace had not been completely altered, and, if the manner of his appointment and the procedure for his removal and the person by whom he could be removed had all been altered, his lordship saw no ground for holding that the conditions upon which he held his office remained the same. He saw nothing in the condition that the appointment might be terminated by six months' notice inconsistent with the power given to the standing joint committee to appoint and to remove. Having regard to the provisions of ss. 83 and 118 of the Act of 1888, he was of opinion that a clerk of the peace and a clerk of the county council did not enjoy an office which was to be held for life during his good behaviour, and there was nothing to prevent his appointment from being made on terms which provided for the termination of his tenure of the office. There must, therefore, be judgment for the defendants.—Counsel.: C. W. Lilley; Macmorran, K.C., and John Flowers. Solicitors: Blundell, Baker & Co.; Kenneth Brown, Baker, Baker, for Wannop & Falconer, Chichester.

[Reported by J. L. Denison, Barrister-at-Law.]

[Reversed by Court of Appeal No. 2, see Times, 21st inst.]

New Rules.

Divorce and Matrimonial Causes.

PROVISIONAL AMENDMENT OF RULE 51 (A) OF THE RULES AND ORDERS FOR THE PROBATE, DIVORCE AND ADMIRALTY DIVISION.

AND ADMIRALTY DIVISION.

Whereas by the Statute 20 and 21 Vict., c. 85 (Matrimonal Casuses Act, 1857), it is provided that there shall be a Court of Record to be called "The Court for Divorce and Matrimonial Causes": and whereas by section 53 of the said Act it is further provided that the said Court shall make such Rules and Regulations concerning the practice and procedure under the said Act as it may from time to time consider expedient and shall have full power from time to time to revoke or alter the same: and whereas by the Statute 38 and 39 Vict. c. 77, it is enacted that the President for the time being of the Probate and Divorce Division of the High Court of Justice shall have the powers as to the making of Rules and Regulations conferred by the 53rd section

of the High Court of Justice shall have the powers as to the making of Rules and Regulations conferred by the 53rd section of the 20th and 21st Vict., c. 85:

Now I, the Right Honourable Sir Henry Edward Duke, President of the Probate, Divorce and Admiralty Division of the High Court of Justice, do, on the grounds of urgency pending the publication of an amended Rule, make the following Provisional amendment of Rule 51 (a) of the Rules and Regulations concerning the practice and procedure in Divorce and Matrimonial Causes, to take effect forthwith in place of the existing Rules.

Henry Edward Duke,
21st November.

21st November.

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RULE 51 (A), AMENDMENT.

Rule 51 (A) is amended and reads as follows:-

(a) When the King's Proctor desires to show cause against making absolute a Decree Nisi he shall enter an appearance in the cause in which such Decree Nisi has been pronounced in the cause in which such Decree Alsi has been pronounced and shall within fourteen days after entering appearance file his Plea in the Registry setting forth the grounds upon which he desires to show cause as aforesaid and within twenty-four hours of filing his Plea shall deliver a copy thereof to the person in whose favour such decree has been pronounced, or to his Solicitors ;

"(b) Where such Plea alleges a Petitioner's adultery with any named woman the King's Proctor shall deliver to each such woman personally a copy of his Plea omitting such part thereof as contains any allegation in which the woman so served is not named, and such copy shall be indorsed with the notice contained in Appendix 5, so far as applicable; such delivery and notice may only be dispensed with by Order on Summons for cause shown; proof of such delivery must, unless the Court shall otherwise direct, be by Affidavit to which a copy of the Plea, as delivered, marked as an exhibit, must be annexed; the means of knowledge of the deponent as to the identity of

the person served must be shown;
"(e) All subsequent pleadings and proceedings in respect of such Plea shall be filed and carried on in the same manner as is hereinbefore directed in respect of an original Petition except as hereinafter provided.

Societies.

Gray's Inn.

Sir Alexander Wood Renton, K.C., has been elected Treasurer of the Honourable Society of Gray's Inn for the year 1925, in succession to The Right Hon. The Earl of Birkenhead, who has been elected Vice-Treasurer for the same period.

The University of London.

A public lecture by Sir Gregory Foster on "The University of A public lecture by Sir Gregory Foster on "The University of London: What it is and what it may be," has been arranged by the XXth Century Society of London Graduates. By the kind permission of the director, Sir William Beveridge, the lecture will be delivered at the London School of Economics and Political Science, Kingsway, on Thursday, 4th December, at 8.15 p.m. Admission is free, and no tickets are required.

Incorporated Law Society of Liverpool. ANNUAL GENERAL MEETING.

The ninety-seventh annual general meeting of the Society was held at the Law Library, 10, Cook-street, Liverpool, on Tuesday, the 25th inst., the President (Mr. David MacIver) in the chair. The meeting was well attended, there being present, amongst others, Messrs. J. C. Bromfield, J. Cameron, Finlay Dun, F. H. Edwards, F. Gregory, J. H. Kenion, G.A. Solly, W. A. Weightman, J. L. Williams, Francis Weld (Vice-President), Edgar L. Billson (Hon. Treasurer), and J. G. Kenion (Hon. Secretary).

The notice convening the meeting, together with the annual report of the committee and statement of accounts, having been taken as read.

The President delivered the following address:—
Gentlemen,—The year during which I have had the honour to
erve as your President has been a normal one so far as the work serve as your President has been a normal one so far as the work of this Society is concerned. It has, however, been characterised by considerable commercial depression from which we, as solicitors, have suffered as usual in common with our clients. There are, however, indications that the clouds of bad trade and unemployment are gradually passing away, and in wishing you and my successor in office prosperity and happiness in the coming year I do so with confidence that better things are in store for us in the not too distant future.

MEMBERSHIP OF THE SOCIETY.

The membership of the Society is satisfactory in the sense that it continues to show a gradual increase, but there are still too many solicitors practising in the area covered by our Society who remain outside the Society's membership—I would ask all these solicitors to bear in mind that it is only through the formation and efforts of such societies as our own that the profession has become articulate, and has been able to take any effective measures to guard its interests, and that all the legal reforms which have so far benefited the profession have come as a direct result of their efforts, and that as it has been in the past

so it will assuredly be in the future. It seems on the face of it an unfair thing that members of the profession should be able to enjoy the fruits of membership of the Society without contributing to its funds, and I feel sure that if those who have tributing to its funds, and I feel sure that if those who have hitherto elected to remain outside the Society, or who have so far neglected to join it, would only consider the matter from the point of view which I have endeavoured to urge, a substantial increase in our membership should result. Our Society and kindred societies have often been described as trade unions. One could sometimes wish that these societies possessed in a greater degree the quality of cohesion, or as the trade unionist would term it—solidarity—upon which the true trades unionist instity prides himself. If that were the case we might be able to would term it—solidarity—upon which the true trades unionist justly prides himself. If that were the case we might be able to successfully overcome certain difficulties experienced in practice which seem at present to defy solution-such, for example, as the practice of competitive quoting for conveyancing work at less than the scale charge. The scale charges at the present day provide little enough remuneration to cover the work done, but as matters stand we can do no more than to continue to urge as matters stand we can do no more than to continue to urge upon our members that which is self-evident, namely—the desirability of insisting on the application of the scale wherever possible. I cannot doubt that a trade union in the true sense of the word would make short work of such a problem.

THE POOR PERSONS RULES.

One of the most important questions that have arisen during the Current year is that connected with the working of the Poor Persons Rules. It may be taken as reasonably certain that when the Select Committee, which now has this matter under con-sideration, has completed its labours, the result will be the recommendation and the ultimate adoption of a scheme substantially on the lines of the draft scheme which you will find set out in the report of the committee now before you. The essential feature of the scheme which I commend to your special attention distinguishing it from any scheme that has preceded it is that the control of poor persons' litigation is for the first time taken out of official hands and placed in those of the legal profession.

We have hitherto been perhaps too prone to consider that the interest we, as individuals, have taken in the provision of free legal assistance to those who cannot afford to pay, is given from philanthropic motives only, and like other forms of philanthropy the result has been that the burden is not properly distributed. We must now recognise that the possession of the control of poor persons' litigation will place the responsibility for the success or failure of the scheme upon the profession as a whole and not merely upon those few members whose special enthusiasm for social welfare has prompted them to take an active interest in the subject. When one looks into the matter closely there appear to be cogent reasons why the profession as a whole and not merely individual members should be interested. I need not take you at length into the history of the movement which has led up to the present position. It is sufficient to say that for many centuries it has been recognised that the poor litigant is under the disadvantage that he is unable to pay for the legal assistance which is necessary to enable him to maintain his legal rights, but until quite recent times no serious attention has been given to the question as to how this disability was to be removed. In this democratic age the question is a much more pressing one than it was in the distant past, and it may safely be said that it demands the serious attention of any government that may for the time being be in power.

The attitude which the State takes up at the present moment seems to me to be not unreasonable. The State says in effect seems to me to be not unreasonable. The State says in effect to the lawyer "this is a matter to the solution of which your services are indispensable by reason of the fact that we have conferred on you by statute a monopoly in the practice of law. We suggest that by virtue of this monopoly you are under a moral obligation to take up this burden and we invite you to do so without any form of compulsion." It seems difficult to avoid the conclusion that a certain moral obligation does arise in the circumstances and, apart from that aspect of the matter, the profession must consider the consequences that would probably arise in the event of their refusing to acknowledge their collective responsibility.

What alternative is there? Only one that I have ever heard suggested, and that is the constitution of a public department for dispensing free legal aid. The desirability of nationalising industries is a matter on which theorists may possibly differ, but the private individuals who control those industries which are threatened hold a unanimous view as to its undesirability. I do not think that the suggested nationalisation, even in part of the profession of law is likely to strike a sympathetic chord amongst many of those who practise in it. These are the considerations briefly stated which have moved The Law Society and the Associated Provincial Law Societies to approve the draft scheme, and it is hoped that when it comes into operation the profession as a whole will regard it as a matter which touches their honour and will do their best to make it a success.

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It will be seen that by way of compensation for the burden we are taking up, solicitors who practise in the provinces will benefit by jurisdiction in matrimonial causes being conferred on district registries. This is a reform which we, as a Society, have urged for years but hitherto without success.

THE WAR CHARGES (VALIDITY) BILL.

THE WAR CHARGES (VALIDITY) BILL.

A matter which has been referred to in the report, but which calls for a few words of explanation, is the attitude taken up by the Society with regard to the War Charges (Validity) Bill. The Bill has been introduced by successive Parliaments following a judicial decision adverse to the Crown in the case of the Wilts United Dairies, Ltd., which company claimed the repayment of certain moneys exacted by the Crown under protest as a condition of granting certain licences under the Defence of the Realm Acts and Orders. The court held that such exactions were illegal, and it is to be noted that the granting or withholding of the licences in question was a quasi judicial act, the function of the licences in question was a quasi judicial act, the function of the ministry concerned being merely to see that a proper case was made out on the merits for the granting of a licence. To demand a monetary inducement for performing such an act seems altogether wrong in principle, and if practised by an individual it might well be described as savouring of corruption, and prima facie it does not seem to be a very meritorious starting point altogether wrong in principle, and if practised by an individual it might well be described as savouring of corruption, and prima facie it does not seem to be a very meritorious starting point from which to formulate a demand for legislation to enable the Crown to keep the moneys so exacted. So far the Bill invades two very important constitutional principles—the first that the withholding or granting of licences should be done on the merits of each case and not be a question of bargaining; the second that the Crown should not be entitled to levy money from the subject without Parliamentary sanction being first obtained. But the Bill goes further than this in setting a precedent which it is to be hoped is unique in the legislation of this country. It provides that judgments of the courts in favour of the subject obtained prior to the Bill becoming law are to be set aside. This is a grave invasion of the right of the subject to appeal to the judiciary to see justice done between himself and the Crown.

The position of the Crown as a litigant was under the consideration of a Select Committee of Enquiry in 1922, and it was loped that as a result of the report of that committee something might be done towards remedying some of the grave inequalities under which the subject now labours when involved in litigation with the Crown. But the Bill now under notice is a retrograde them. The subject already commences his litigation labouring under grave disadvantages and if, notwithstanding all obstacles, his petition is granted he may now, it seems, be told that the Crown proposes to submit a Bill to Parliament with a view the annulling it. The Bill has not yet passed into law, and it may be hoped that wiser counsels will prevail in regard to its future and that it will be finally abandoned.

TRIAL BY JURY.

TRIAL BY JURY.

Administration of Justice Bill.—It will be observed that this Bill purports (inter alia) to restore the position in regard to the tail by jury of civil cases as it stood before the war—broadly peaking, that position was that either party might demand a jury as of right unless the case was of a character more suitable be tried without a jury, the onus of so proving being on the jury so contending. Whilst I would wish to say nothing which might be taken as implying that the right to trial by jury in cases anolving the liberty or personal reputation of the subject should be in any way restricted, I do venture to doubt whether, in univing at the conclusion that a jury is prima facie the most misfactory judge of fact in civil cases generally, sufficient importate has been attached to certain practical considerations which might perhaps lead to a different opinion. The matter is one in which we are and always have been largely in the hands of the bear in the hands of the strict in the solution of the subject should be solved to the subject should be subject to the subject should be subject to the subject should be Administration of Justice Bill.—It will be observed that this

Leaving out of consideration cases of the class which I have leaving out of consideration cases of the class which I have entioned as especially suitable for trial by jury, I fear that in sectice a jury is more often than not demanded for the purpose dobtaining some supposed tactical advantage such as might be dained from a successful appeal to prejudice, and although the fact is well known to all of us that in certain classes of case ies may be expected to show prejudice in a particular direction,

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our courts are nevertheless slow to take judicial notice of that fact as a valid reason for withdrawing cases from a jury. I would also refer to the serious pecuniary consequences to the litigants, from which trial by judge alone is free, resulting from the failure of a jury to agree or from a new trial being ordered on the grounds of misdirection. The compulsory acceptance of a majority verdict might solve the difficulty of failure to agree, but so long as it remains open to one obstinate juryman to render a trial abortive one of the principal elements which tend to render litigation expensive will remain without a remedy. As regards the question of misdirection the result of a successful appeal on those grounds is to render the verdict of the jury abortive and to necessitate a new trial, but in the case of an appeal from a judge alone the Court of Appeal generally finds itself in a position to spare the parties the cost of a new trial by finally determining the question in dispute. The two main grievances which the client has against the law are its uncertainty and its expense, and any reasonable reform which is calculated to assist in either of these directions will, in my opinion, further the ultimate interests of our profession as well as that of our clients.

The Law of Property Act, 1922. our courts are nevertheless slow to take judicial notice of that

THE LAW OF PROPERTY ACT, 1922.

The Law of Property Act, 1922.

A Bill was introduced by the late Government to postpone the operation of this very important Act until 1926, and will, it is hoped, be proceeded with in priority to other legislation by the new Parliament. The Act when it comes into operation will revolutionise conveyancing practice, and as one who enjoys too little acquaintance with that entrancing art, I can with feelings of relief leave any detailed reference to its provisions in the more competent hands of my successor in office. The far-reaching changes introduced by the Act cannot be carried into effect until certain amending and consolidating Bills have been introduced, considered and passed, and all that I need say now is that the necessity for passing into law the postponing Bill before the end of the year was fully recognised by the late Government and will, no doubt, receive the immediate consideration of its successors no doubt, receive the immediate consideration of its successors in office.

Perhaps I might quote, not only to reassure your minds, but as an example of unconscious humour, the words of the ex-Premier on the subject. He said: "There are two small but very important Bills which must be passed this year unless there is to be very great public inconvenience. One is the Expiring Laws Continuance Bill—the other is a Bill relating to property or something. It is a Bill postponing something or another." Possibly I am over-sanguine in believing that the late Premier had the Law of Property Act in mind, but such appears to be the general impression. impression.

THE CARRIAGE OF GOODS BY SEA ACT.

An important measure which has received the Royal Assent and will come into operation on the 1st January next, is the Carriage of Goods by Sea Act, 1924. The principle involved in the Act was the subject of extended reference by my predecessor in office last year. Although the Bill was considered by your committee the schedule, being a matter of agreement between the parties primarily interested in its passage into law, was immune from criticism. Its vague and ambiguous language suggests that whatever may be hoped from the passage of the Act it will require a good deal of legal interpretation before its meaning can be definitely ascertained.

In conclusion, before moving the adoption of the report.

In conclusion, before moving the adoption of the report, I wish to thank the officers and members of the committee, and in particular the Honorary Secretary, Mr. John Graham Kenion, and his assistant, Mr. Richards, for the great help which they have given to me during my year of office. This Society holds a great reputation amongst kindred societies for the

efficiency of its secretarial staff, and speaking with the experience which my year of office has given me, I can testify to the fact that this reputation is justly deserved and that the labours of your President are thereby lightened to an extent which only one who has passed the chair can appreciate at its full value.

It was moved by the President, seconded by the Vice-President,

and resolved:—
"That the report of the committee, subject to any verbal alterations or modifications which the officers may find necessary, together with the statement of accounts, be approved

It was moved by Mr. J. H. Kenion, seconded by Mr. C. S.

Walker, and resolved :

"That the thanks of the meeting be given to the President for his address, and that the same be printed and circulated as part of the report."

It was moved by Mr. F. Gregory, seconded by Mr. J. Cameron,

and resolved

"That the thanks of the Society be given to the officers and members of the committee for their services during the past vear.

There being only nine nominations for the nine vacancies on the committee, the following gentlemen were elected for the ensuing term of three years:—Messrs. A. E. Chevalier, A. D. Dean, A. Draycott, W. M. M. Forwood, W. Glasgow, W. Goffey, J. G. Kenion, Joseph Roberts, and C. W. Wright.

[Extracts from the Report have to be held over.]

Enforcement of Prohibition.

The New York Correspondent of *The Times*, in a message of the 23rd inst., says: The State and the Federal law enforcement officials have run foul of each other in Logan County, West Virginia, over prosecutions by the latter of alleged violators of the prohibition laws. Recently Don Chafin, Sheriff of Logan County, Judge Robert Bland, of the State Circuit Court, which includes Logan County in its jurisdiction, and John Chafin, cousin of the Sheriff and Prosecuting Attorney of the county, were indicted by a Federal Grand Jury for interference with federal witnesses, and esterday Federal Judge McClintie ordered all three to be held for trial.

A short time ago Sheriff Chafin was convicted before Judge McClintie of conspiracy to violate the prohibition laws. He was McClintie of conspiracy to violate the prohibition laws. He was sentenced to serve two years in a penitentiary and to pay a fine of 10,000 dollars (\$2,000). The principal witness against him, Tennis Hatfield, proprietor of a rural inn, was later indicted by a County Grand Jury in Judge Bland's Court for manufacturing, possessing and selling liquor. In the Chafin trial Hatfield had testified that he had divided his profits with the Sheriff, who promised him protection from prosecution. The federal law officers now assert that Hatfield was indicted after Chafin's conviction as a part of a conspiracy on the part of the state law officials to intimidate witnesses for the prosecution in cases involving violations of the prohibition laws brought by the ederal authorities. ederal authorities.

Permanent Insurance against Illness.

The attention, says *The Times* of the 26th inst., which has been focussed on Lord Dawson's address before the Insurance Institute of London last week, on the need for extended accident Institute of London last week, on the need for extended accident insurance, has induced a leading insurance company to send us particulars of its sickness insurance scheme for professional and business men, which was instituted many years ago. A main feature which distinguishes this scheme from ordinary sickness and accident insurance is that the contract cannot be terminated by the office. The ordinary sickness and accident insurance and that it must be admitted. policy is an annual one, and that, it must be admitted, may well prove a weakness from the point of view of the assured. Cases may easily be imagined of prolonged disablement or incapacity in which the insurance cover may be needed more than ever at the end of the first twelve months. One optional feature of the sebome of which portionals reserved to the second of the end of the lirst twelve months. One optional leature of the scheme of which particulars are sent to us is a provision for surgeons' and anæsthetists' fees in excess of £10, in the event of the need of an operation. For each £100 insured per operation the additional premium is £2 per annum, and whether or not the payment of such a rate is considered to be worth while must be a question for individual judgment. There should, in any the payment of such a rate is consider. There should, in any be a question for individual judgment. There should, in any case, be a demand for a permanent sickness policy, and it seems case, be a demand for a permanent sickness policy, and it seems case, be a demand for a permanent sickness policy, and it seems case, be a demand for a permanent sickness policy. companies to devise schemes of insurance of this type.

Stock Exchange Prices of certain Trustee Securities.

Next London Stock Exchange Settlement, Bank Rate 4%. Thursday, 4th December.

	MIDDLE PRICE. 26th Nov.	INTE		
English Government Securities.		£ s	s. d.	1
Carrata 010/	581	4 1		
Consols 2 ½ %	1011	4 1		
War Loan 5% 1929-47	971	4 1		1
War Loan 41% 1925-45		3 1		S
War Loan 4% (Tax free) 1929-42	101	3 1		0
	97	-		h.
Funding 4% Loan 1960-90 Victory 4% Bonds (available at par for	90	*	9 0	
Victory 4% Bonds (available at par lor	001	4	2 0	
Estate Duty)	931		6 0	
Conversion 41% Loan 1940-44	971xd	4 1		
Conversion 3 % Loan 1961	79		8 6	
Local Loans 3% 1921 or after	67		9 6	
Bank Stock	259	4 1:	2 6	1
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India 4 1 % 1950-55	87		3 6	
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India 3%	581		3 0	
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New Zealand 4 % 1929	91	4 8	8 0	The
8. Australia 31 % 1926-36	87	4 (0 6	The Ite
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W. Australia 41 % 1935-65	904	3	3	1
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option of Corpn	661	4 10		
Manchester 3% on or after 1941	661	4 10		
Middlesex C.C. 34 % 1927-47	821	4 5	5 0	
Newcastle 31% irredeemable	751	4 13	3 0	
Newcastle 3½% irredeemable Notfingham 3% irredeemable	651	4 12	2 0	4
Plymouth 3 % 1920-60	69	4 7		
Flymouth o 70 1020 00	00	*		4
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inglish Railway Prior Charges.			2	order
Gt. Western Rly. 4 % Debenture Gt. Western Rly. 5 % Rent Charge Gt. Western Rly. 5 % Preference	86	4 13		th 1
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Gt. Western Rly. 5 % Preference	841		0	na:

Mr. D. M. Gane, 4 and 5, Warwick-court, Gray's Inn, W.C.l, writing to *The Times* (27th inst.) says: The Tristran da Cunha exhibits at Wembley, with the exception of the natural history exhibits at Wembley, with the exception of the natural history specimens, have been taken over by the Imperial Institute, where they will form the nucleus of a permanent and separate section for the display of the island's products. The natural history specimens go to the British Museum, and will be on view at the Natural History Museum. The permanent homes for the exhibits so arranged are without prejudice to the requirements of the Exhibition if it be continued next year.

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·Town Planning.

In view of the general importance of town planning not only In view of the general importance of town planning not only local authorities and their officials, but also to private interests concerned in the development of land, the part of the Annual Report of the Ministry of Health for 1923-1924, which deals with this subject, has been published separately.

The report contains a statement not only of the position of town planning schemes throughout the country at the end of the year, and of the progress of regional planning, but also of the attitude of the Ministry on a number of points of general importance which have arisen in connection with town planning and

attitude of the Ministry on a number of points of general importance which have arisen in connection with town planning and with appeals relating to proposed developments.

Copies of the publication may be purchased, price 6d., directly from the Stationery Office, at the following addresses:—Adastral House, Kingsway, London, W.C.2; 28, Abingdon-street, London, S.W.1; York-street, Manchester; 1, St. Andrew's-crescent, Cardiff; or 120, George-street, Edinburgh; or through any

Ministry of Health, Whitehall, S.W.1. 20th November.

Little Bookham Common.

By the handing over of Little Bookham Common to the National Trust by Mr. H. C. Willock Pollen, the Lord of the Manor, the natural beauty spot of Great Bookham Common has been rounded off and completed. The addition comprises between sixty and seventy acres of open land extending from the pleasant woodland on the eastern side of the bigger common. The whole area now in the hands of the National Trust covers about 400 acres, Great Bookham Common having been placed in its care last year.

last year.

Owing to its isolation and remoteness from centres of popula-tion the common is a favourite resort of wild birds and animals, and the nightingale is usually to be heard there in early summer. The common is a favourable place for the researches of naturalists. Its only other visitors, as a rule, are people who walk out from

Its only other visitors, as a rule, are people who wark out from Leatherhead.

The acquisition of this new piece of land will solve one of the chief difficulties which the local committee of the Trust has met with in keeping Great Bookham Common in good order. Gipsies on their way to race meetings at Epsom have been in the habit of camping on the adjoining land, and it will now be possible to

Bookham Station is situated at the southern extremity of the common. The whole area will now be managed by the local committee of management of the National Trust, which is aready responsible for Great Bookham Common. Of this body

Ir. Pollen is a member.

Law Students' Journal.

The Law Society. FINAL EXAMINATION.

The following Candidates (whose names are in alphabetical der) were successful at the Final Examination held on 3rd and th November. 1924.

Adams, William Eric 'Addleshaw, Harold Leslie, B.A. Oxon.

Andrew, Thomas Clapham, B.A. Oxon.

Austin, Robert Charles Edwin Austin, Robert Charles Edwin Baker, Philip Howard Horton Batten, Gordon Joseph Batterbee, William John Baxter, Joseph Walker Beer, William Robert Bell, Arthur Francis Belt, George Robert

Bentley, Lewis
Berry, Alan Bruce
Betts, Claude Frederick
Betts, William Henry
Match, Cecil Herbert Spence

Mincowe, Frederick William Boulton, Wilfred Bowden, John Hadfield

Bramley, Arnold George *Bransbury, Ronald Henry, B.A. Cantab. *Bromley, Donald William, LL.B. Manchester Bueno de Mesquita, Joseph Herbert Burke, John Hulme Fitz-Gerald Carter, Arthur Carter, William Hedley Cash, Reginald Stanley Douglas Chalmers-Hunt, Cyril Leonard *Chambers, Katharine Elizabeth, LL.B. London *Champneys, Francis Charles,

B.A. Oxon.

Bernard

Chesher, Leslie Herbert Chillcott, Richard Ralph

Clarke, Francis Satterthwaite

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Cooke, Edgar Alfred Abbott *Cousin, Arthur Cowdry, Arthur Cox, George Robert Escott Croasdell, William Carlyle Croasdell, William Carlyle

*Crowe, Herbert Aubrey
Crozier, Thomas Edward Cecil
Davey, Leonard Godfrey

*Davies, David John

*de Sa, Vitus

*Deeks, Victor Frank

*Deery, Edward Gerard,
LL.B. Liverpool
Dillon, Charles Hooson
Dodds, James Hepple, B.A.
Oxon. Oxon.

Oxon.
Dodds, John Matthewson,
LL.B. Leeds
Dolman, Arthur Frederick,
LL.B. London

Downey, Annie Doris Edney, John Marsom *Fearnley, Nora, M.Sc. Manchester

Fisher, Charles Anthony *Forbes, John Henry *Ford, Hilda Fowler, Christopher Murray Foxcroft, Robert Bentley Francis, Walter Maclaren Frodsham, James Osmond, LL.B. Liverpool

IL.B. Liverpool
Froud, Percival Foskett
Gibbs, William Douglas
'Griffith, James Allix Wager
Grunhut, Victor Stephenson
'Hall, Geoffrey Sandford,
B.A., I.L.B. Cantab.
Harding Rowe

B.A., I.L.B. Cantab. Harding, Rowe Hare, Henry Lancelot Hargrave, John William Richardson Harris, John Moreton *Harris, Robert Mackiver

Harvey, Donald
Hayward, Percy George
Heeley, Tom
Heelis, Hilary Loraine,
B.A. Oxon.

Higgs, Joseph Howard Hoole, Arthur Neville Hooley, Norman Edgar Howard, Herbert Hutchings, Reginald John Frons, Arthur Edwin Irvine, Hugh Colley, B.A.

Jackson, Harold
James, William Gilbert
Jenkins, Hugh
Johnson, Dorothy Clementina
LL.B. London

Johnson, George Geoffrey Floyd, B.A. Cantab. Jones, Humphrey Charles

Vaughan
Jones, Philip Perkyns,
B. A. Wales
Jones, Stanley Howard
Kemlo, Henry Archibald
*Knowles, John, B.A. Oxon.
Large, William Edward Agg

Layne, Philip Standring Lee, Charles Ernest Oulton *Lewis, Meryn Lewis, Wilfrid Goodman

Lock, Augustus Harold Macduff, Montagu Douglas Magnus, Joseph Lazareck Mairs, Ernest

Mallard, John Marks, Arthur Houlton, B.A. Oxon. Martin, Elsie Elise

Martin, Else Else
Martineau, Philip Brian
*Maw, Frederick Graham
Meredith, William Martin
Milward, Douglas Sutherland
Moore, Edward Galbraith
Morey, Douglas Martin Morgan, Dorothy Mary Williams

Williams
Morley, John Vernon
Morris, Louis, B.A. London
*Moxon, John Francis
*Nelson, Herbert Geoffrey
B.A. Oxon.
*Nowell, John Waddingham,
B.A. Oxon.

"Nowell, John Waddingham, B.A. Oxon. Ogilvie, Charles Edward Osborne, Cecil Bernard Padfield, Francis Henry "Parry-Jones, Maurice Bryan Pawsey, Hugh Dudley Pawsey, Thomas Arthur

Penistan, John Richard Perkins, William George *Philcox, Edric Henry *Pindar, Arthur Finlay Bawden

Poole, John Porter, Eric Chapman Powell, Ernest Walter

*Quarrell, William James Chance, B.A. Oxon. Quick, Henry Edward Quick, Henry Edward
Randall, Kenneth Collard
Rawcliffe, Herbert
Rawlings, Percy James
Roberts, Ronald Richard
Pickering*
Robins, Edwin
Rogers, John Lloyd,
M.A. Cantab.
*Roscoe, Sydney, B.A.
London

London London
Rowe, Dora Mary
*Russell, Edward Dennis
Silvester, Leslie William
Skardon, Lionel Norman
Smith, Henry Gilbertson
Smith, Henry Gilbertson
Smith, Sidney Ronald Hughes

B.A. Oxon. Stacpoole, George Wentworth Stevens, Geoffrey Howard Stevenson, Donald Ralph William, B.A., LL.B.

Cantab. Stileman, Gerald Russell Still, Harry Albert Stoney, Irene
*Taylor, Charles Hamlyn
Taylor, William Roughead,
B.A. Oxon.
*Teff, Morris

Thain, Albert Edwin Thomas, John Haydn, B.A., LL.B. Wales Thomas, Stanley Foster Thomson, Philip Gardner Tibbitts, John Harman Tindal-Robertson, Ralph John Hulton, B.A. Cantab.

Tinn, Joseph True, George Reuben Turner, Lewis Durrant Twist, Sybil Tassie Venables, Lionel Aubrey Whitaker, John Cecil *Whitfield, John

Wilding, Herbert Edmund, B.A. Oxon.

*Williams, Charles Chieveley Iorwerth Wilson, Frank Wilson, Robert Winter, Ernest James *Wood, Herbert

Woollcombe, Richard Jocelyn Woolliscroft, Phyllis Muriel Wylde, Joseph Ronald Young, Vivian Cecil Hartridge, B.A. Oxon.

Zaiwalla, Ratanshaw Bamanji, LL.B. London

*These Candidates have attained the required standard of proficiency to enable them to compete for Honours.

> No. of Candidates, 218. Passed, 175

The Council have awarded the John Mackrell Prize, value about £13, to Charles Anthony Fisher, who served his articles of clerkship with Mr. Dudley James Crump, of the firm of Messrs. William A. Crump & Son, of London.

INTERMEDIATE EXAMINATION.

The following Candidates (whose names are in alphabetical order) were successful at the Intermediate Examination held on the 5th and 6th November, 1924. A Candidate is not obliged to take both parts of the Examination at the same time.

FIRST CLASS.

Bridge, Timothy William, B.A. Hinks, Charles Anderson Stuart, George Cuthbert Ronald Lindesay Davies, Griffith

Sedgwick Tompkins, Thomas Roffey

PASSED.

Barton, Edward Batty, James Keith, B.A. Oxon. Brend, Albert George Hellver Bull, George Rowland Burkinshaw, Gerald Bush, John Ashton, B.A. Oxon. Clarke, Robert Arthur Cooper, Henry George Walmsley Crane, William Dennis Dewhurst, Charles Leslie Fowkes, John Francis, B.A. Oxon. Fowler, Harry Arthur Frearson, Raymond Eric Freeman, Harry Halpern Hancock, Albert George Norton Howling, John Wallis Johnson, Arthur Jukes, B.A.

Jonas, Douglas Henry Lloyd, Cyril Page, Arthur Douglas Parry, Charles John Parry, William Arthur Peele, Michael Cecil de Courcy Peters, Gabriel Delabere Pritchard, James Archibald Pugh, Leslie Mervyn Roberts, Henry Osborne Roberts, Norman Puleston Shearme, Maurice Holberton Simmons, Albert Ernest Sotnick, Harry Sturton, Hubert John Phipps Thomas, William David Thompson, John Pattinson Tracey, Sydney Thornhill Ward, Douglas Roy Wignall, Richard Thomas Williams, Walter James Philipps

Oxon. The following Candidates have passed the Legal Portion only:

Atkinson, Oliver Dower Bailey, William John Bennison, Clifford Bewes, Arthur Reginald Biddle, Leslie Joseph Binns, Edwin Noël, B.A. Cantab. Blok, Arthur Joseph Robert Bowman, William Rex Cleaver, Charles Frederick Rickards Coleman, Stanley John William Montague William Montague
Collins, Laurance Havelock,
B.A. Cantab.
Cooper, Henry Geoffrey
Crombie, Donald Grift
Crossley, Hubert
Davies, Goronwy Rhys
Dineen, Thomas Tempest Dunn, Donald Dyson, Ernest Enever, William Baxter Evans, Dan

Evans, Reginald Harry

Evans, Thomas Kingsley Farrelly, Leonard Gautrey, Basil Moxon Gilboy, James Gillis, Leopold Henry Glendinning, Thomas Green, Mark Levy Hall-Wright, Arthur Cecil Hargreaves, Edward Walker Heard, George William Hendy, Herbert Gladstone Higgins, Charles Henry Holden, Trevor Holden, Trevor Hyde, John Alexander Campbell Jackson, George William Archibald Jardine, Douglas Robert, B.A. Oxon. Jessup, Thomas Millington Johnson, Arthur Silverwood Johnson, John Hubert Jones, Allan Bernard Kemp, Henry Herbert

Kennard, Harold George

Sheppard, Claude John Lawrence, Philip Henry Lee, Percy Liddle, Thomas Umpleby Loft, Arthur William Harneis, B.A. Oxon. Maddin, Charles Albert Grantham Marcus, Richard Herbert Marton, Oliver Egerton Christopher Moss, Malcolm Harding Moys, Stafford Wilson Mulcahy, Laurence Neave, Eric Neville Oliver, Edward Page, Reginald Ellis Paine, John Marwood Parry, David Maddock Pope, Richard Mason Preston, Thomas Sansome, B.A. Oxon. Price, Richard James Emlyn Ray, Edward Tucker Rendell, Donald Ian Richards, Lilian Margery Richardson, John Harr Roberts, Richard Caradoc Rogers, George Foster Rule, Archer Nelson Schofield, Alfred Norman

Lorraine Silkin, Joseph Silverstone, Ernest Harris Skan, Harold Ernest Smart, Arthur Smith, Thomas Solloway, Kenneth Frederick Speechley, Albert Speechley, Ronald Henry Stenson, John Taberner, Ernest Taberner, Ernest
Thompson, Charles Cuthbert
Twycross, Edward Lionel
Twyford, Robert Hamilton
Walford, Geoffrey Hugh, B.A. Cantab. Watson, Edmond Whiteside, Edward Williams, Alun Williams, John Bailiff Wilson, Percy Charles Wise, William Edward Woolnough, Kenneth Vernon, B.A. Oxon. Worthington, Frederick Drummond Wright, Stanley William Wynschenk, Howard Edmund No. of Candidates, 200. Passed, 137.

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The following Candidates have passed the Trust Accounts and Book-keeping Portion only:

Abercromby, Roy William Addis, Jasper Jocelyn John Arkell, John Oliver Augustus Banbridge, Raymond George Harding

Benton, Alfred Woodroffe Booth, Joseph Trevor Bowen, Thomas Brinley, B.A.

Oxon. Brookes, William Staley Brown, Sidney George Butterfield, James Cammiade, Philip Francis, B.A., LL.B. Cantab. Capron, John Theodore

Carmichael, Gordon Henry Catlin, William Herbert, B.A., LL.B. Cantab. Chadwick, Brian Lloyd, B.A. Cantab.

Cleeve, Rodney John Coggan, George Sydney Coleman, Samuel Considine, Stanley George Illick Coomber, John Edward, B.A.,

I.L.B. Cantab. D'Almado e Castro, Francisco Xavier

Davies, Kenneth Moy Dawbarn, Douglas Harrison, B.A., LL.B. Cantab. Dawson, Cyril Day, Frank Cyril Daybell, Francis John Douglas, Bernard Thomas Dykes, John Edward Hey Ellis, Lovell Strange Eaton Elmhirst, Alfred Octavius Elverston, William Marsden, B.A., LL.B. Cantab. Farr, Evic Raymond

Fenwick, Frank Cairns Arkless, B.A. Oxon. Firth, Robert West, B.A., LL.B. Cantab.

Fisher, Edward Lamley, B.A., LL.B. Cantab.
Flintoff, Robert William, B.A.
Cantab.

Francis, Evan Cecil Gentry, Albert Henry Gilfillan, Adam Eric Gillitt, Harry Noel Hackman, Sydney

Haselfoot, Cyril Arthur Hayes, Reginald Hetherington, Gerald Hibbs, Walter Horace Highway, Cyril Hill, James William Francis, B.A., LL.B. Cantab. Holden, Ronald Brockett Holding, John Edward Holmes, Clement Francis Cozens Hosking, Edgar Lewarne Hulme, Sidney, B.A., LL.B. Cantab.

Hutchinson, George Edward, I.L.B. Leeds

I.L.B. Leeds
Jackson, Spenser Willan
James, Arthur Thomas
Jenkins, William Edward,
B.A., LL.B. Cantab.
Kelham, Wilfred Herbert,
B.A., LL.B. Cantab.
King, William Percy
Kirtlan, Arthur Robert
Charles, B.A. London
Laing, Rodney Ninian
Warrington, B.A. Cantab. Warrington, B.A. Cantab.

Lambert, John Hubert Laverack, Godfrey, B.A., LL.B. Cantab. Lee, Christopher Alexander Legge, Wilfred Wilson Lewis, John Eric Little, George Thomas Lockyer, Hugo Charles Longfield, Maurice Hindle Lowe, Herbert

Lucas, John William MacCandlisb, Arthur Gordon McIlwraith, Ian Douglas McManus, Edward Louis Gerard

Martin, James Arthur Mason, John, I.L.B. London May, Charles Henry Dudley Merivale, Alexander, B.A., LL.B. Cantab.

Morris, David, B.A., Cantab. Morris, Harold Alfred

Moseley, Thomas Oswald Nisbet, Robert Archibald Owen, Arthur Vernon, B.A. LL.B. Cantab. Parker, John William

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an Cantab. rt B.A., xander n

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wald bald on, B.A.

., LL.B.

Paskin, Norman Paynter, William Bernard Camborne

Peacock, John Purcell, B.A. Oxon. Pettite, George Ion

Pettite, George Ion
Phillips, Philip Evan
Pilditch, Edgar Lewis
Platt, Eric Peregrine
Polack, Ronald
Poole, Francis Foden
Primett, Ronald Murray
Pullan, Stanley Marsden, B.A., LL.B. Cantab. Renwick, John, B.A., LL.B. Cantab.

Rogers, Stanley Wilfred Russell, Ronald Charles Hunter Saunders-Jacobs, George Tarlton, B.Sc. London Shaw, George Douglas Shaw, Sydney John Silvester, Edward Kenneth

Woof Smith, Anthony Leslie, B.A. Oxon.
Smith, Henry Landless
Smith, John Harper
Smythe, Lucius Raymond
Godfrey Lyster
No. of Candidates,

No. of Candidates, 196. Law Society's Hall, Chancery Lane, London, W.C.2, 21st November. 1924.

Sowman, PhilipGeorge William Spurrell, Charles Frederick Stuart

Stuart
Sugden, William Alfred
Tansley, Kenneth Ewart
Taylor, Gordon Harold, B.A.,
LL.B. Cantab.
Taylor, Kenneth Roy Eldin,
B.A., LL.B. Cantab.
Thackray, Harold Ewart, B.A.

Cantab.

Thatcher, Allan Frank Beauchamp Tunstall, John Parry
Tutin, Barbara Elizabeth,
B.A. Oxon.
Vanner, William Engelbert
Vizard, William Gervase

Waddilove, Edward Leycester Vere, B.A. Oxon. Wade, John Leonard, B.A. Cantab.

Wells, Frederick Augustus Maxwell Maxwell
Welsford, Alan Mills
Wilkinson, Reginald, B.A.,
LL.B. Cantab.
Wilman, John, LL.B. Leeds
Winterton, Charles Thomas
Woolsey, John Theodore

Essington Passed, 168. By Order of the Council. E. R. Cook,

Secretary.

Legal News. Information Required.

To Solicitors and Others. RE ST. CATHERINE'S CONVENT, To Solicitors and Others. RE ST. CATHERINE'S CONVENT, Bow, E. Will anyone having in their possession or custody a Deed of Mutual Covenants of the 20th March, 1868, or a completed Draft thereof, kindly communicate with the undersigned. A REWARD OF £100 is offered to the person producing such document and the plan thereon, which is believed to relate to the Convent property, and adjoining property formerly belonging to the Byas Family, subsequently to one Braunstein or Bramston, and is now believed to form part of Grove Hall Park Recreation Ground under the control of the London County Council.—Prideaux & Sons, Goldsmiths' Hall, London, E.C.

Appointment.

Appointment.

Hammersmith Borough Council has appointed Mr. W. H. Warhurst, Assistant Solicitor to Grimbsy Corporation, to be deputy town clerk, in succession to Mr. Hugh Royle, who is now town clerk. The salary of the post is £400, rising to £600, with a bonus of £158. Mr. Warhurst graduated at Manchester, in 1914, as LL.B., and shortly afterwards he became articled to Mr. John W. Jackson, town clerk of Grimsby. In 1915 he received a commission in the sixty-third Royal Naval Division, serving for two periods overseas. After demobilisation, he was, in 1919, appointed legal assistant to the town clerk of Grimsby, and, in August, 1920, on his admission as a solicitor, was appointed assistant solicitor. He assisted the town clerk in the promotion of the Grimsby Corporation Act, 1921, and latterly has been associated with him in the arbitration proceedings in connection with the acquisition of the tramways in the borough under the provisions of a local act and the Lands Clauses Acts.

Dissolution.

INDERMAUR & BROWN, Solicitors, 22, Chancery-lane, London, W.C. (John Indermaur, Frederick William Fisher-Brown, and Frederick William Gray Fisher-Brown), 16th day of April, 1924. All debts due to and owing by the said late firm will be received and paid by Frederick William Fisher-Brown and Frederick William Gray Fisher-Brown.

[Gazette, 25th November.

General.

Mr. J. G. Parker has resigned the post of deputy town clerk of Stepney. Mr. Parker, who is sixty years of age, has completed thirty-eight years' service with the council and its predecessors.

EQUITY AND

LIFE ASSURANCE SOCIETY.

18, LINCOLN'S INN FIELDS, LONDON, W.C.2.

ESTABLISHED 1844 DIRECTORS.

Sir Richard Stephens Taylor. Deputy-Chairman—L. W. North Hickley, Esq. Asirman—Str Richard Stephens Taylor.
Asirmander Dingwail Bateson, Esq., K.C.
Bernard E. H. Bircham, Keq.
Rdmund Church, Esq.
Philip G. Cellins, Esq.
Harry Mitton Crookenden, Esq.
The Rt. Hon. Lord Daneslort.
Robert William Dibdin, Esq.
The Rt. Hon. Lord Rusle, P.C., M.V.O. Deputy-Chairmans—L. W. North Hickley, Esq. Sir John Roger Burrow Gregory, Archibald Herbert James, Esq. Alian Ernost Messer, Esq. The Bt. Hon. Lord Phillimore, P.O., D.C.L. Charles E. Rivington, Esq. The Hon. Sir Charles Russell, Bart., K.C.V.O. Sir Francies Minchin Voules, C.B.E. Charles Wigan, Esq.

FUNDS EXCEED - £5,578,000.

All classes of Life Assurance Granted. Whole Life and Endowment Assurances without profits, at exceptionally low rates of premium.

Mr. Alfred Ernest Ferns (seventy-four), of Kirby House, Heaton Chapel, Lancs, and of Stockport, solicitor, of Messrs. A. E. Ferns and Co., Coroner for the Stockport Division of Cheshire, for some years election agent to the Unionist Party in the district, left estate of gross value £37,328 (net personalty £33,001).

Mr. Charles Garnett, of Great House, Chippenham, Wilts, barrister-at-law, lately a director of Elmore's Metal Company, Limited, a former High Sheriff of Wiltshire, who died at Leeds on 16th September, aged 54, left unsettled property of the gross value of £88,799, with net personalty £88,735. He left £200 to his principal clerk if he (testator) should be practising as a barrister at his decease. at his decease.

Alderman William Henry Churton, of Chester, solicitor, "Father" of the Chester Town Council, and formerly Mayor and Sheriff of the town, who died on 2nd September, aged 85. left a fortune of the gross value of £96,465. with net personalty £91,795. The legacies include £200 to the Chester Royal Infirmary; £100 to the Church Missionary Society; £100 to the Society for the Propagation of the Gospel; and £100 to Norah Hall, clerk.

At the Central Criminal Court on the 17th inst., before the Common Serjeant (Sir Henry F. Dickens, K.C.), Arthur Courtney Wylde, thirty-five, solicitor, on bail, who was committed for trial from Bow-street Police Court on a charge of perjury, was not in attendance when his name was called. Mr. Travers Humphreys said Wylde had not been seen for some days, and neither his wife nor his solicitor know where he was. The Common at the relation of the relation to the court of the second court of the c neither his wife nor his solicitor knew where he was. The Common Serjeant adjourned the trial sine die.

Mr. P. Harrington Edwards, 33, Southampton-street, Strand, W.C.2, writing to The Times, 24th inst., says: One most important matter relating to co-partnership has not been referred to in recent correspondence, and that is that it almost invariably results in a considerable saving of expense. The worker, when he is a partner, does not take the roughest and readiest methods, quite regardless of expense, but considers this most carefully, and frequently makes most valuable suggestions to the foreman or manager of the business, which results in a saving in small matters which might not come immediately before the foreman or manager. In some of the figures that have been given to me or manager. In some of the figures that have been given to me the saving effected has more than paid for the amount given to the workers as share of profits, but this, of course, depends considerably upon the business dealt with.

Court Papers.

Supreme Court of Judicature.

Date.	ROTA OF R EMERGENCY ROTA.	APPRAL COURT No. 1.	TENDANCE ON Mr. Justice EVE.	Mr. Justice ROMER.
Monday Dec. 1 Tuesday . 2 Wednesday . 3 Thursday . 4 Friday 5 Saturday 6	Mr. Synge Ritchie Bloxam Hicks Beach Jolly	Mr. Jolly More Synge	Mr. Ritchie Synge Ritchie Synge Ritchie	Mr. Synge Ritchie Synge Ritchie Synge Ritchie
Date.	Mr. Justice	Mr. Justice LAWRENCE.	Mr. Justice RUSSELL.	Mr. Justice TOMLIN.
Monday Dec. 1 Tuesday 2 Wednesday 3 Thursday 4 Friday 5 Saturday 6	Mr. Jolly More Jolly	Mr. More Jolly More Jolly More Jolly	Mr. Hicks Beach Bloxam Hicks Beach Bloxam Hicks Beach Bloxam	Hicks Beach Bloxam Hicks Beach

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders ahould have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. DESEMBAM STORK & SONS (LIMITED), 20, King Street, Covert Garden, W.C.2, the well-known chattel valuers and anctioneers (established over 100 years), have a staff of expert Valuers, and will be glad to advise those desiring valuations for any purpose.

Jewels, plate, furs, furniture, works of art, brio-à-brac a speciality. [ADVI.]

If you desire the most profitable Life Assurance Contract it will pay you to get a Prospectus from the

AUSTRALIAN MUT PROVIDENT

(A.M.P.) Estd. 1849. (A.M.P.) THE LARGEST BRITISH MUTUAL LIFE OFFICE

ANNUAL INCOME \$7,800,000. ASSETS £53,000,000. New Ordinary Business for 1923 - - - £12,205,237.
Total Assurances in Force - - - £170,000,000.

PURELY MUTUAL. ALL Profits belong to POLICY-HOLDERS. EVERY YEAR A BONUS YEAR. Cash Surplus (Ordinary Department) divided for 1923, £1,987,289,

LONDON OFFICE: 73-76, KING WILLIAM STREET, LONDON, E.C.4. W. C. FISHER, MANAGER FOR THE UNITED KINGDOM.

Winding-up Notices.

JOINT STOCK COMPANIES. LIGHTED IN CHARGEST.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE
LIQUIDATOR AS NAMED ON OR BEFORE
THE DATE MENTIONED.

London Gazette.-FRIDAY, November 21.

MARJORIE LOWTHER LAD. Jan. 14. N. Titmuss, 26, MARJORIE LOWHER LTD. Jan. 14. N. Titmuss, 26, Coventry-st., Piccadilly.
BOOTH & MANN LTD. Dec. 31. J. E. Whitham, 6, Harrison-rd., Halifax.
WHITMORE GREEN & HURLEY LTD. Dec. 23. W. J. Beanett, 173, Fleet-st., E.C.4.
WM. BRIGHT & SON LTD. Dec. 31. G. H. Harvey, Central-bidgs., Fisher-st., Swamsea.
LAGKENEY SYNDIGATE LTD. Dec. 10. G. B. Nancarrow, Royal Exchange, Middlesbrough.

London Gazette, -TUESDAY November 25. STAR OMNIBUS Co. (LONDON) LTD. Jan. 24. H. C. Merrett, 41, Finsbury-sq., E.C.2.

JOSHPH WILD & SONS LTD. Dec, 5. Geo. W. Sparrow,
8, Newhall-st., Birmingham.

Resolutions for Winding-up Voluntarily.

London Gazette.-FRIDAY, November 21.

Allen & Timmins Ltd. The Portrush Steamsh Ltd. Ltd.
Doncaster Glass Co. Ltd.
Calder Clothing Co. Ltd.
Booth & Mann Ltd.
Ross and District Ex-Service
Men's Club Ltd.
R. R. Chamberlain Ltd.
White & Co. (Food Products)

Ltd. Moreton-in-Marsh Sanitary

Laundry Co. Ltd.
Greenwood & Taylor Ltd.
Edgar Bowyer Ltd.
Eddar Bowyer Ltd.
Goldie & Co. Ltd.
H. Onions Ltd.
Pembleton & Ball Ltd.

The Portland Steamship Co. Ltd. Zephyr Motor Transmission

Ltd.
Wm. Bright & Son Ltd.
Scarborough Shipping Supply Stores Ltd.
The Willesden Motor Body
Co. Ltd.
Rechtlate Cake and Corn.

Co. Ltd.
Rochdale Cake and Corn
Mill Co. Ltd.
I. Olliff & Co. Ltd.
The Alambic Manufacturing

Co. Ltd.
The Rajah Tea Co. Ltd.
Challenge Ltd.
Tudor & Onions Ltd. lagdon Recreation Society Ltd.

London Gazette.-TUESDAY, November 25. William Young (of Man-choster) Ltd. James Gadd & Sons Ltd. W. A. Tunstill Ltd. Surplus Lorries Disposal W. A. Tunstill Ltd.
Surplus Lorries Disposal
Co. Ltd.
Wark Motor & Engineering
Co. Ltd.
J. Fred Scott & Co. Ltd.
Lidgard Ltd.
Johnston (Chemist) Devonport Ltd.
British Planoforto Tuning
and Repairing Co. Ltd.
Brightmans Ltd.
Colour Photography Ltd.
Ellison & Co. Bootle Ltd. British & Foreign Despatch Co. Ltd. ne Brynlais Colliery Co. Ltd.

Ltd.

Bishop Campbell & Miller
Ltd.

Griesbach Ltd.

Barking and Hord Navigation Co. Ltd.

Garnet & Young Ltd.

Neath Allotment & Cottage
Garden Association Ltd.

Bankruptcy Notices.

RECEIVING ORDERS. London Gazette,-FRIDAY, November 21. BEMAND, JOSEPH, Leicester, Draper. Leicester. Pet. Nov. 18. Ord. Nov. 18. Berry, Rodney, Darwen, Corn Dealer. Burnley. Pet. Nov. 17. Ord. Nov. 17.

Binchall, George, Bickerstaffe, near Ormskirk, Farmer. Liverpool. Pet. Nov. 19. Ord. Nov. 19.

BIRD, GERTRUDE, Northwood, School Proprietress. High Court. Pet. Oct. 16. Ord. Nov. 18.

BLAKE, J. W., Clargos-st. High Court. Pet. Oct. 20. Ord. Nov. 18.

Brastavsey, Peter, Liverpool, Merchant Tailor. Liverpool. Pet. Oct. 30. Ord. Nov. 19.
Brittan, Leslie C., Sandy, Beds, Market Gardener.
Bedford, Pet. Nov. 19. Crd. Nov. 19.
Brown, Grorge, Leeds, Peg Dealer. Leeds. Pet. Nov. 18.

pool. Pet. Oct. 30. Ord. Nov. 19.
BRITTAIN, LESLIE C., Sandy, Bods, Market Gardener. Bedford. Pet. Nov. 19. Ord. Nov. 19.
BROWN, GEORGE, Leeds, Feg Dealer. Leeds. Pet. Nov. 18.
Ord. Nov. 18.
CADLE, JOHN, Bickley, near Tenbury, Farmer. Kidderminstee. Pet. Nov. 14. Ord. Nov. 14.
CHARLESWORTH, EDWARD, and CHARLESWORTH, PEROY H., Liverpool, Cotton Brokers. Liverpool. Pet. Nov. 19.
Ord. Nov. 19.
CLARK, THOMAS, Nottingham. Watch Repairer. Derby. Pet. Nov. 15. Ord. Nov. 10.
CLEGG, JOHN, Hallifax, Taxi Proprietor. Hallfax. Pet. Nov. 17. Ord. Nov. 17.
CURRAN, JOSPEH E., Newark-on-Trent, Confectioner. Nottingham. Pet. Nov. 18. Ord. Nov. 18.
DAVIDS, DAVID V., Pembrey, Carmarthen, Farmer. Carmarthen. Pet. Nov. 18. Ord. Nov. 18.
DAVIDS, SYDNEY E., Eaton Mascott, Salop, Tractor Proprietor. Shrewsbury. Pet. Nov. 15. Ord. Nov. 15.
DIMOND, ARTHUR D., Southport, Manufacturers' Agent. Liverpool. Pet. Nov. 19.
ELSOM, JOHN H., Heworth, Yorks, Builder. York. Pet. Nov. 18. Ord. Nov. 19.
ELSOM, JOHN H., Heworth, Yorks, Builder. York. Pet. Nov. 18. Ord. Nov. 18.
FRANCIS, GEORGE, Great Grimsby. Great Grimsby. Pet. Nov. 1. Ord. Nov. 17.
FREEMAN, DAVID, Manchester, Cotton Merchant. Manchester. Pet. Sept. 29. Ord. Nov. 17.
GREEN, REGINALD J., Bedford, Contractors' Agent. Low. 19. Ord. Nov. 17.
GREEN, REGINALD J., Bedford, Contractors' Agent. Bedford. Pet. Nov. 15. Ord. Nov. 17.
GREEN, REGINALD J., Bedford, Contractors' Agent. Bedford. Pet. Nov. 18. Ord. Nov. 18.
HEIGH, WILLIAM, Oxford-terrace, Hyde Park. High Court. Pet. Mov. 17. Ord. Nov. 17.
HUGHES, HARRY, Peny-graig, Glam, Boot Dealer. Ponty-pridd. Pet. Nov. 17. Ord. Nov. 18.
HOLDER, WILLIAM, Oxford-terrace, Hyde Park. High Court. Pet. Mov. 17. Ord. Nov. 18.
HOLDER, WILLIAM, Oxford-terrace, Hyde Park. High Court. Pet. Mov. 17. Ord. Nov. 18.
HOLDER, WILLIAM, Oxford-terrace, Hyde Park. High Court. Pet. Mov. 17. Ord. Nov. 18.
HOLDER, WILLIAM, Oxford-terrace, Hyde Park. High Court. Pet. Nov. 18. Ord. Nov. 19.
NOV. 18. Ord. Nov. 19.
HARDER, JOHN P., Kingston-upon-Hull. Pet. Nov. 19. Ord. Nov

PICKERING, WILLOUGHBY, Ripley, Baker. Derby. Pet. Nov. 18. Ord. Nov. 18.

NOV. 18. Ord. Nov. 18.

RANDS, GEORGE H., Ecton, Northampton, Engineer.

Northampton. Pet., Nov. 18. Ord. Nov. 18.

READ, FREDERICK T., Crouch Hill. High Court. Pet. Oct. 16. Ord. Nov. 13.

ROBERTS, HAROLD W., Salford, Consulting Automobile Engineer. Manchester. Pet. Nov. 17. Ord. Nov. 17.

ROBERTS, WILLIAM, and ROBERTS, ROWLAND G., Barmouth, Coal Merchants. Aberystwyth. Pet. Nov. 18. Ord. Nov. 18.

Nov. 18.
ROGERS, EDWARD G., Falmouth. Truro. Pet. Oct. 14.
Ord. Nov. 19. OPER, ARTHUR, Goldthorpe, near Roth Sheffield. Pet. Nov. 15. Ord. Nov. 15. near Rotherham, Musician.

RICHARDS, STANLEY, Montgomery, Motor Proprietor, Newtown. Pet. Nov. 17. Ord. Nov. 17.

SHEARMAN, FRANK W., Cambridge, Engineer. Cambridge. Pet. Nov. 18. Ord. Nov. 18.

SHEMORS, ELEANOR K., Southampton. Southampton. Pet. Nov. 5. Ord. Nov. 19.

THOMASON, COSSTANTINE, Standish, near Wigan, Jeweiler, Wigan. Pet. Nov. 17. Ord. Nov. 17.

TURNER, WALTER A., Coventry, Timber Merchant. Coventry. Pet. Nov. 17. Ord. Nov. 17.

TUTLIL, CHARLES, Huntington, Farmer. York. Pet. Nov. 17. Ord. Nov. 17.

WALKER, BERGER W., Falmouth, Commercial Traveller. Truro. Pet. Nov. 19. Ord. Nov. 19.

WILEINSON, HARRY. Great Grimsby, Dock Labourer. Great Grimsby. Pet. Nov. 17. Ord. Nov. 17.

WILLIAMS, CHARLES, Whitford, Filmt, Licensed Victualler. Chester. Pet Nov. 18. Ord. Nov. 18.

Amended notice substituted for that published in the London Gazette of August 19. 1924.

WILSON, GROBGE E., Clapham, Film Photographer. Wandsworth. Pet. July 7. Ord. Aug. 13.

London Gazette.—TURSDAY, November 25.

London Gazette.-TUESDAY, November 25.

BARNES, R.D., Hampstead, Chauffeur. High Court. Pet.

Wandsworth, Pet. July 7. Ord. Aug. 13.

London Gazette.—Tuesday, November 25.

Barnes, R.D., Hampstead, Chaulfeur. High Court. Pet. Aug. 8. Ord. Nov. 18.

Belfrage, A. G., Putney. Wandsworth. Pet. Oct. 23. Ord. Nov. 20.

Bruhe, John B., Ealing. Brentford. Pet. Oct. 23. Ord. Nov. 20.

Cant, B. Edmund, Colchester. Colchester Pet. Oct. 28. Ord. Nov. 21.

Charlish, Frad, Bedale Yorks., Boot Repairer. Northallerton. Pet. Nov. 21. Ord. Nov. 21.

Charlish, Frad, Bedale Yorks., Boot Repairer. Northallerton. Pet. Nov. 10. Ord. Nov. 21.

Charlish, Francis. B., Morecambe, Lancs., Electrical Englineer. Preston. Pet. Oct. 25. Ord. Nov. 20.

Clifford, Francis, Southwick, Sunderland, Farmer. Sunderland. Pet. Nov. 10. Ord. Nov. 20.

Colleman, Herbert, Leicester, Garage Proprietor. Leicester. Pet. Nov. 22. Ord. Nov. 22.

Collins, E. George, Great Tower-st., E.C. High Court. Pet. July 31. Ord. Nov. 21.

Dayles, Florence, Wombwell, near Barnsley, Draper. Barnsley, Pet. Nov. 21. Ord. Nov. 19.

Grantser, Joseph E., Melbourne-Sq. High Court. Pet. Nov. 10. Ord. Nov. 19.

Grantser, Joseph E., Melbourne-Sq. High Court. Pet. Nov. 17. Massteg, Glam., Draper. Cardiff. Pet. Nov. 4. Ord. Nov. 18.

Hellen, Walter E., Chesterfield, Builder. Chesterfield, Pet. Nov. 21. Ord. Nov. 21.

Jackbon, Arrhue J., Kingston-upon-Hull, Joher. Kingston-upon-Hull. Pet. Nov. 22. Ord. Nov. 23.

Johnson, Robert, Skegness, Builder. Boston. Pet. Nov. 21. Ord. Nov. 21.

Lones, Ralpe B., Bedford Park. Brentford. Pet. Oct. 27. Ord. Nov. 21.

Lones, Ralpe B., Bedford Park. Brentford. Pet. Nov. 10. Ord. Nov. 21.

Martin, H. J., Gillingham, Dorset, Plumber. Salisbury. Pet. Nov. 70. Ord. Nov. 20.

Merkettelbn, David D., Bedford, Farmer. Luton. Pet. Nov. 20. Ord. Nov. 20.

Merkettelbn, David D., Bedford, Farmer. Enadford. Pet. Nov. 20. Ord. Nov. 21.

Martin, H. J., Gillingham, Dorset, Plumber. Salisbury. Pet. Nov. 70. Ord. Nov. 21.

Martin, H. J., Gillingham, Dorset, Plumber. Salisbury. Pet. Nov. 21. Ord. Nov. 21.

Rapper, Walter J., Dartford, Builder's Manager. Rocheste

STEDDY, GEORGE S., Canterbury, Wholesale Confectioner. Canterbury. Pet. Nov. 22. Ord. Nov. 22.

Cameroury. Fet. Nov. 22. Url. Nov. 22.
THOMAS, JAMES A., Morriston, Swansea, Timber Merchant. Swansea. Pet. Nov. 21. Ord. Nov. 21.
WARNEB, CYRIL G., New Cleethorpes. Great Grimsby. Pet. Nov. 20. Ord. Nov. 20.

WILCON, HENRY, Wolverhampton, Builder. Walsall. Pet. Nov. 19. Ord. Nov. 19.

WOOLLEY, JOHN F., Newcastle-upon-Tyne, Druggle Sundriesman. Newcastle-upon-Tyne. Pet. Nov. Ord. Nov. 15.

Amended Notice substituted for that published in the London Gazette of July 8, 1924:—

HAWORTH, GEORGE T., Accrington, Costumier. Blackburg Pet. June 27. Ord. July 1.

Small Advertisements.

8 TIMES ONCE 3 TIMES ords 4s. OD. 10s. OD. 18s. OD. Every additional 10 Words 1s. OD. extra for each insertion. 30 Words 4s. Op.

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Court.

Cardiff. terfield.

Joiner. 22. Pet.

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Farmer. erchant. Walsall.

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